

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 27, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight mail, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Expedited Motion For Orders Under 11 U.S.C. §§ 363, 365, And 1146 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A)(I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date, (B) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Comprising Substantially All Assets Primarily Used In Debtors' Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities, And (C) Authorizing And Approving Transaction Facilitation Agreement ("Steering Sale Motion") [a copy of which is attached hereto as Exhibit D]
- 2) Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In Connection With Sale Of Steering And Halfshaft Business ("Steering Bidding Procedures Order") [a copy of which is attached hereto as Exhibit E]
- 3) Exhibit 1 – Steering Business Bidding Procedures [a copy of which is attached hereto as Exhibit F]

- 4) Exhibit 2 – Notice Of Sale Of Certain Assets At Auction [a copy of which is attached hereto as Exhibit G]
- 5) Exhibit 3 – Notice Of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Steering And Halfshaft Business [a copy of which is attached hereto as Exhibit H]
- 6) Exhibit 4 – Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business [a copy of which is attached hereto as Exhibit I]
- 7) Exhibit 5 – Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Qualified Bidders In Connection With Sale Of Steering And Halfshaft Business [a copy of which is attached hereto as Exhibit J]
- 8) Exhibit C – [Proposed] Order Under 11 U.S.C. §§ 363, 365, And 1146 And Fed.R.Bankr.P. 2002, 6004, 6006, And 9014 (A) Authorizing And Approving (I) Sale Of Certain Of Debtors’ Assets Comprising Substantially All Of Assets Of Steering And Halfshaft Business Free And Clear Of Liens, Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities And (B) Authorizing And Approving Transaction Facilitation Agreement (“Steering Sale Approval Order”) [a copy of which is attached hereto as Exhibit K]
- 9) Exhibit D – Master Sale And Purchase Agreement [a copy of which is attached hereto as Exhibit L]
- 10) Exhibit F – Transaction Facilitation Agreement [a copy of which is attached hereto as Exhibit M]

On December 28, 2007, I caused to be served the documents listed below upon the parties listed on Exhibit N hereto via postage pre-paid U.S. mail:

- 11) Expedited Motion For Orders Under 11 U.S.C. §§ 363, 365, And 1146 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A)(I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date, (B) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Comprising Substantially All Assets Primarily Used In Debtors' Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities, And (C) Authorizing And Approving Transaction Facilitation Agreement (“Steering Sale Motion”) [a copy of which is attached hereto as Exhibit D]

- 12) Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In Connection With Sale Of Steering And Halfshaft Business (“Steering Bidding Procedures Order”) [a copy of which is attached hereto as Exhibit E]
- 13) Exhibit 1 – Steering Business Bidding Procedures [a copy of which is attached hereto as Exhibit F]
- 14) Exhibit 2 – Notice Of Sale Of Certain Assets At Auction [a copy of which is attached hereto as Exhibit G]
- 15) Exhibit 3 – Notice Of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Steering And Halfshaft Business [a copy of which is attached hereto as Exhibit H]
- 16) Exhibit 4 – Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business [a copy of which is attached hereto as Exhibit I]
- 17) Exhibit 5 – Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Qualified Bidders In Connection With Sale Of Steering And Halfshaft Business [a copy of which is attached hereto as Exhibit J]
- 18) Exhibit C – [Proposed] Order Under 11 U.S.C. §§ 363, 365, And 1146 And Fed.R.Bankr.P. 2002. 6004, 6006, And 9014 (A) Authorizing And Approving (I) Sale Of Certain Of Debtors’ Assets Comprising Substantially All Of Assets Of Steering And Halfshaft Business Free And Clear Of Liens, Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities And (B) Authorizing And Approving Transaction Facilitation Agreement (“Steering Sale Approval Order”) [a copy of which is attached hereto as Exhibit K]
- 19) Exhibit D – Master Sale And Purchase Agreement [a copy of which is attached hereto as Exhibit L]
- 20) Exhibit F – Transaction Facilitation Agreement [a copy of which is attached hereto as Exhibit M]

Dated: January 11, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 11th day of January, 2008, by
Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com ilyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1540 Broadway		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	2290 First National Building	660 Woodward Avenue	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	efile@pbgc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbgc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	dbartner@shearman.com jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Stevens & Lee, P.C.	Chester B. Salomon, Constantine D. Pourakis	485 Madison Avenue	20th Floor	New York	NY	10022	2123198500	2123198505	cp@stevenslee.com cs@stevenslee.com	Counsel to Wamco, Inc.
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altogut@teamtogut.com	Conflicts Counsel to the Debtors
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Adalberto Cañadas Castillo		Avda Ramon de Carranza	10-1º	Cadiz		11006	Spain	34 956 226 311		adalberto@canadas.com	Representative to DASE
Adler Pollock & Sheehan PC	Joseph Avanzato	One Citizens Plz 8th Fl		Providence	RI	02903		401-274-7200	401-751-0604	javanzato@apslaw.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Akin Gump Strauss Hauer & Feld, LLP	David M Dunn	1333 New Hampshire Ave NW		Washington	DC	20036		202-887-4000	202-887-4288	ddunn@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Ira S Dizengoff	590 Madison Ave		New York	NY	10022-2524		212-872-1000	212-872-1002	izengoff@akingump.com	Counsel to TAI Unsecured Creditors Liquidating Trust
Akin Gump Strauss Hauer & Feld, LLP	Peter J. Gurfein	2029 Centure Park East	Suite 2400	Los Angeles	CA	90067		310-552-6696	310-229-1001	pgurfein@akingump.com	Counsel to Wamco, Inc.
Allen Matkins Leck Gamble & Mallory LLP	Michael S. Greger	1900 Main Street	Fifth Floor	Irvine	CA	92614-7321		949-553-1313	949-553-8354	mgreger@allenmatkins.com	Counsel to Kilroy Realty, L.P.
Alston & Bird, LLP	Craig E. Freeman	90 Park Avenue		New York	NY	10016		212-210-9400	212-922-3891	craig.freeman@alston.com	Counsel to Cadence Innovation, LLC
Alston & Bird, LLP	Dennis J. Connolly; David A. Wender	1201 West Peachtree Street		Atlanta	GA	30309		404-881-7269	404-253-8554	dconnolly@alston.com dwender@alston.com	Counsel to Cadence Innovation, LLC, PD George Co, Furukawa Electric Companay, Ltd., and Furukawa Electric North America APD, Inc.
Ambrake Corporation	Brandon J. Kessinger	300 Ring Road		Elizabethtown	KY	42701		270-234-5428	270-737-3044	bkessinger@akebono-usa.com	Representative for Ambrake Corporation
American Axle & Manufacturing, Inc.	Steven R. Keyes	One Dauch Drive, Mail Code 6E-2-42		Detroit	MI	48243		313-758-4868		steven.keyes@aam.com	Representative for American Axle & Manufacturing, Inc.
Andrews Kurth LLP	Gogi Malik	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	gogimalik@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Andrews Kurth LLP	Monica S. Blacker	1717 Main Street	Suite 3700	Dallas	TX	75201		214-659-4400	214-659-4401	mblacker@andrewskurth.com	Counsel to ITW Mortgage Investments IV, Inc.
Anglin, Flewelling, Rasmussen, Campbell & Trytten, LLP	Mark T. Flewelling	199 South Los Robles Avenue	Suite 600	Pasadena	CA	91101-2459		626-535-1900	626-577-7764	mtf@afrc.com	Counsel to Stanley Electric Sales of America, Inc.
Anthony Ostlund & Baer PA	John B Orenstein	3600 Wells Fargo Ctr	90 S 7th St	Minneapolis	MN	55402		612-349-6969	612-349-6996	jorenstein@aoblaw.com	Attorneys for Whitebox Hedged High Yield Partners, LP
Arent Fox PLLC	Mitchell D. Cohen	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Cohen.Mitchell@arentfox.com	Counsel to Pullman Bank and Trust Company
Arent Fox PLLC	Robert M. Hirsh	1675 Broadway		New York	NY	10019		212-484-3900	212-484-3990	Hirsh.Robert@arentfox.com	Counsel to Pullman Bank and Trust Company
Arnall Golden Gregory LLP	Darryl S. Laddin	171 17th Street NW	Suite 2100	Atlanta	GA	30363-1031		404-873-8120	404-873-8121	dladdin@agg.com	Counsel to Daishinku (America) Corp. d/b/a KDS America ("Daishinku"), SBC Telecommunications, Inc. (SBC)
Arnold & Porter LLP	Joel M. Gross	555 Twelfth Street, N.W.		Washington	D.C.	20004-1206		202-942-5000	202-942-5999	joel_gross@aporter.com	Counsel to CSX Transportation, Inc.
ATS Automation Tooling Systems Inc.	Carl Galloway	250 Royal Oak Road		Cambridge	Ontario	N3H 4R6	Canada	519-653-4483	519-650-6520	cgalloway@atsautomation.com	Company
Balch & Bingham LLP	Eric T. Ray	PO Box 306		Birmingham	AL	35201		205-251-8100	205-226-8799	eray@balch.com	Attorney for Alabama Power Company
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	Kimberly J. Robinson	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	kim.robinson@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barack, Ferrazzano, Kirschbaum & Nagelberg LLP	William J. Barrett	200 W Madison St Ste 3900		Chicago	IL	60606		312-984-3100	312-984-3150	william.barrett@bfkn.com	Counsel to Motion Industries, Inc., EIS, Inc. and Johnson Industries, Inc.
Barnes & Thornburg LLP	Alan K. Mills	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	alan.mills@btlaw.com	Counsel to Mays Chemical Company
Barnes & Thornburg LLP	John T. Gregg	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3930	626-742-3999	john.gregg@btlaw.com	Counsel to Priority Health; Clarion Corporation of America

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Barnes & Thornburg LLP	Mark R. Owens	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	mark.owens@btlaw.com	Counsel to Clarion Corporation of America
Barnes & Thornburg LLP	Michael K. McCrory	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	michael.mccrory@btlaw.com	Counsel to Gibbs Die Casting Corporation; Clarion Corporation of America
Barnes & Thornburg LLP	Patrick E. Mears	300 Ottawa Avenue, NW	Suite 500	Grand Rapids	MI	49503		616-742-3936	616-742-3999	pmears@btlaw.com	Counsel to Armada Rubber Manufacturing Company, Bank of America Leasing & Leasing & Capital, LLC, & AutoCam Corporation
Barnes & Thornburg LLP	Wendy D. Brewer	11 S. Meridian Street		Indianapolis	IN	46204		317-236-1313	317-231-7433	wendy.brewer@btlaw.com	Counsel to Gibbs Die Casting Corporation
Bartlett Hackett Feinberg P.C.	Frank F. McGinn	155 Federal Street	9th Floor	Boston	MA	02110		617-422-0200	617-422-0383	ffm@bostonbusinesslaw.com	Counsel to Iron Mountain Information Management, Inc.
Beeman Law Office	Thomas M Beeman	33 West 10th Street	Suite 200	Anderson	IN	46016		765-640-1330	765-640-1332	tom@beemanlawoffice.com	Counsel to Madison County (Indiana) Treasurer
Bernstein Litowitz Berger & Grossman	Hannah E. Greenwald	1285 Avenue of the Americas		New York	NY	10019		212-554-1411	2125541444	hannah@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Bernstein Litowitz Berger & Grossman	John P. Coffey	1285 Avenue of the Americas		New York	NY	10019		212-554-1409	2125541444	sean@blbglaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Bernstein Litowitz Berger & Grossman	Wallace A. Showman	1285 Avenue of the Americas		New York	NY	10019		212-554-1429	212-554-1444	wallace@blbglaw.com	Counsel to SANLUIS Rassini International, Inc.; Rassini, S.A. de C.V.
Bialson, Bergen & Schwab	Kenneth T. Law, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	klaw@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc..
Bialson, Bergen & Schwab	Lawrence M. Schwab, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	lschwab@bbslaw.com	Counsel to UPS Supply Chain Solutions, Inc.; Soletron Corporation; Soletron De Mexico SA de CV; Soletron Invtrotronics; Coherent, Inc.; Veritas Software Corporation
Bialson, Bergen & Schwab	Patrick M. Costello, Esq.	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	pcostello@bbslaw.com	Soletron Corporation; Soletron de Mexico SA de CV; Soletron Invtrotronics and Coherent, Inc.
Bialson, Bergen & Schwab	Thomas M. Gaa	2600 El Camino Real	Suite 300	Palo Alto	CA	94306		650-857-9500	650-494-2738	tgaa@bbslaw.com	Counsel to Veritas Software Corporation
Bingham McHale LLP	John E Taylor Whitney L Mosby	10 West Market Street	Suite 2700	Indianapolis	IN	46204		317-635-8900	317-236-9907	jtaylor@binghammchale.com wmosby@binghammchale.com	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Blank Rome LLP	Marc E. Richards	The Chrysler Building	405 Lexington Avenue	New York	NY	10174		212-885-5000	212-885-5002	mrichards@blankrome.com	Counsel to DENSO International America, Inc.
Bodman LLP	Ralph E. McDowell	100 Renaissance Center	34th Floor	Detroit	MI	48243		313-393-7592	313-393-7579	rmcdowell@bodmanllp.com	Counsel to Freudenberg-NOK; General Partnership; Freudenberg-NOK, Inc.; Flextech, Inc.; Vibracoustic de Mexico, S.A. de C.V.; Lear Corporation; American Axle & Manufacturing, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Bond, Schoeneck & King, PLLC	Camille W. Hill	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	chill@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp.
Bond, Schoeneck & King, PLLC	Charles J. Sullivan	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	csullivan@bsk.com	Counsel to Diemolding Corporation
Bond, Schoeneck & King, PLLC	Stephen A. Donato	One Lincoln Center	18th Floor	Syracuse	NY	13202		315-218-8000	315-218-8100	sdonato@bsk.com	Counsel to Marquardt GmbH and Marquardt Switches, Inc.; Tessy Plastics Corp; Diemolding Corporation
Bose McKinney & Evans LLP	Michael A Trentadue Carina M de la Torre	2700 First Indiana Plz	135 N Pennsylvania St	Indianapolis	IN	46204		317-684-5000	317-684-5173	mtrentadue@boselaw.com cdeletorre@boselaw.com	Counsel to Decatur Plastics Products, Inc. and Eikenberry & Associates, Inc.; Lorentson Manufacturing, Company, Inc.; Lorentson Tooling, Inc.; L & S Tools, Inc.; Hewitt Tool & Die, Inc.
Boult, Cummings, Conners & Berry, PLC	Austin L. McMullen	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	amcmullen@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Boult, Cummings, Conners & Berry, PLC	Roger G. Jones	1600 Division Street, Suite 700	PO Box 34005	Nashville	TN	37203		615-252-2307	615-252-6307	rgjones@bccb.com	Counsel to Calsonic Kansei North America, Inc.; Calsonic Harrison Co., Ltd.
Brembo S.p.A.	Massimiliano Cini	Administration Department via Brembo 25	24035 Curno BG	Bergamo			Italy	00039-035-605-529	0039-035-605-671	massimiliano_cini@brembo.it	Creditor
Brown & Connery, LLP	Donald K. Ludman	6 North Broad Street		Woodbury	NJ	08096		856-812-8900	856-853-9933	dludman@brownconnery.com	Counsel to SAP America, Inc.
Buchalter Nemer, A Profesional Corporation	Shawn M. Christianson	333 Market Street	25th Floor	San Francisco	CA	94105-2126		415-227-0900	415-227-0770	schristianson@buchalter.com	Counsel to Oracle USA, Inc.; Oracle Credit Corporation
Burr & Forman LLP	Michael Leo Hall	420 North Twentieth Street	Suite 3100	Birmingham	AL	35203		(205) 458-5367	(205) 244-5651	mhall@burr.com	Counsel to Mercedes-Benz U.S. International, Inc
Cadwalader Wickersham & Taft LLP	Jeannine D'Amico	1201 F St NW Ste 1100		Washington	DC	20004		202-862-2452	202-862-2400	jeannine.damico@cw.com	Attorneys for the Audit Committee of Dephi Corporation
Cahill Gordon & Reindel LLP	Jonathan Greenberg	80 Pine Street		New York	NY	10005		212-701-3000	732-205-6777	jonathan.greenberg@BASF.COM	Counsel to Engelhard Corporation
Cahill Gordon & Reindel LLP	Robert Usadi	80 Pine Street		New York	NY	10005		212-701-3000	212-269-5420	rusadi@cahill.com	Counsel to Engelhard Corporation
Calfee, Halter & Griswold LLC	Jean R. Robertson, Esq.	1400 McDonald Investment Ctr	800 Superior Ave	Cleveland	OH	44114		216-622-8404	216-241-0816	jrobertson@calfee.com	Counsel to Brush Engineered materials
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017		212-826-8800	212-644-5123	driggio@candklaw.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Carson Fischer, P.L.C.	Robert A. Weisberg	300 East Maple Road	Third Floor	Birmingham	MI	48009-6317		248-644-4840	248-644-1832	rweisberg@carsonfischer.com	Counsel to Cascade Die Casting Group, Inc.
Carter Ledyard & Milburn LLP	Aaron R. Cahn	2 Wall Street		New York	NY	10005		212-732-3200	212-732-3232	cahn@clm.com	Counsel to STMicroelectronics, Inc.
Chadbourne & Parke LLP	Douglas Deutsch, Esq.	30 Rockefeller Plaza		New York	NY	10112		212-408-5100	212-541-5369	ddeutsch@chadbourne.com	Counsel to EagleRock Capital Management, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Clark Hill PLC	Joel D. Applebaum	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	japplebaum@clarkhill.com	Counsel to 1st Choice Heating & Cooling, Inc.; BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLC	Shannon Deeby	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8300	313-965-8252	sdeeby@clarkhill.com	Counsel to BorgWarner Turbo Systems Inc.; Metaldyne Company, LLC
Clark Hill PLLC	Robert D. Gordon	500 Woodward Avenue	Suite 3500	Detroit	MI	48226-3435		313-965-8572	313-965-8252	rgordon@clarkhill.com	Counsel to ATS Automation Tooling Systems Inc.
Cleary Gottlieb Steen & Hamilton LLP	Deborah M. Buell	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Arneses Electricos Automotrices, S.A.de C.V.; Cordaflex, S.A. de C.V.
Cleary, Gottlieb, Steen & Hamilton LLP	James L. Bromley	One Liberty Plaza		New York	NY	10006		212-225-2000	212-225-3999	maofiling@cgsh.com	Counsel to Bear, Stearns, Co. Inc.; Citigroup, Inc.; Credit Suisse First Boston; Deutsche Bank Securities, Inc.; Goldman Sachs Group, Inc.; JP Morgan Chase & Co.; Lehman Brothers, Inc.; Merrill Lynch & Co.; Morgan Stanley & Co., Inc.; UBS Securities, LLC
Cohen & Grigsby, P.C.	Thomas D. Maxson	11 Stanwix Street	15th Floor	Pittsburgh	PA	15222-1319		412-297-4706	412-209-1837	tmaxson@cohenlaw.com	Counsel to Nova Chemicals, Inc.
Cohen, Weiss & Simon LLP	Joseph J. Vitale Babette Ceccotti	330 West 42nd Street		New York	NY	10036		212-356-0238	646-473-8238	jvitale@cwsny.com bceccotti@cwsny.com	Counsel to International Union, United Automobile, Aerospace and Agriculture Implement Works of America (UAW)
Cohn Birnbaum & Shea P.C.	Scott D. Rosen, Esq.	100 Pearl Street, 12th Floor		Hartford	CT	06103		860-493-2200	860-727-0361	srosen@cb-shea.com	Counsel to Floyd Manufacturing Co., Inc.
Conlin, McKenney & Philbrick, P.C.	Bruce N. Elliott	350 South Main Street	Suite 400	Ann Arbor	MI	48104		734-971-9000	734-971-9001	Elliott@cmplaw.com	Counsel to Brazeway, Inc.
Connolly Bove Lodge & Hutz LLP	Jeffrey C. Wisler, Esq.	1007 N. Orange Street	P.O. Box 2207	Wilmington	DE	19899		302-658-9141	302-658-0380	jwisler@cblh.com	Counsel to ORIX Warren, LLC
Contrarian Capital Management, L.L.C.	Mark Lee, Janice Stanton, Bill Raine, Seth Lax	411 West Putnam Avenue	Suite 225	Greenwich	CT	06830		203-862-8200 (230) 862-8231	203-629-1977 (203) 629-1977	mlee@contrariancapital.com jstanton@contrariancapital.com wraime@contrariancapital.com solax@contrariancapital.com	Counsel to Contrarian Capital Management, L.L.C.
Coolidge, Wall, Womsley & Lombard Co. LPA	Ronald S. Pretekin	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	Pretekin@coollaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402		937-223-8177	937-223-6705	derrien@coolaw.com	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
Cornell University	Nancy H. Pagliaro	Office of University Counsel	300 CCC Building, Garden Avenue	Ithaca	NY	14853-2601		607-255-5124	607-254-3556	nhp4@cornell.edu	Paralegal/Counsel to Cornell University
Covington & Burling	Susan Power Johnston	620 Eighth Ave		New York	NY	10018		212-841-1005	646-441-9005	sjohnston@cov.com	Special Counsel to the Debtor
Cox, Hodgman & Giarmarco, P.C.	Aaron R. Marcu		101 W. Big Beaver Road	Troy	MI	48084-5280		248-457-7000	248-457-7001	swalsh@chglaw.com	Counsel to Nissinbo Automotive Corporation
Curtin & Heefner, LLP	Sean M. Walsh, Esq.	Tenth Floor Columbia Center									Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
	Daniel P. Mazo	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	dpm@curtinheefner.com	

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Curtin & Heefner, LLP	Robert Szwajkos	250 N. Pennsylvania Avenue		Morrisville	PA	19067		215-736-2521	215-736-3647	rsz@curtinheefner.com	Counsel to SPS Technologies, LLC; NSS Technologies, Inc.; SPS Technologies Waterford Company; Greer Stop Nut, Inc.
Damon & Morey LLP	William F. Savino	1000 Cathedral Place	298 Main Street	Buffalo	NY	14202-4096		716-856-5500	716-856-5510	wsavino@damonmorey.com	Counsel to Relco, Inc.; The Durham Companies, Inc.
Day Pitney LLP	Richard M. Meth	P.O. Box 1945		Morristown	NJ	07962-1945		973-966-6300	973-966-1015	rmeth@daypitney.com	Counsel to Marshall E. Campbell Company
Day Pitney LLP	Ronald S. Beacher Conrad K. Chiu	7 Times Square		New York	NY	10036		212-297-5800	212-916-2940	rbeacher@daypitney.com cchiu@daypitney.com	Counsel to IBJTC Business Credit Corporation, as successor to IBJ Whitehall Business Credit Corporation
Denso International America, Inc.	Carol Sowa	24777 Denso Drive		Southfield	MI	48086		248-372-8531	248-350-7772	carol_sowa@denso-diam.com	Counsel to Denso International America, Inc.
Dinsmore & Shohl LLP	John Persiani	1900 Chemed Center	255 East Fifth Street	Cincinnati	OH	45202		513-977-8200	513-977-8141	john.persiani@dinslaw.com	Counsel to The Procter & Gamble Company
DLA Piper Rudnick Gray Cary US LLP	Richard M. Kremen Maria Ellena Chavez-Ruark	The Marbury Building	6225 Smith Avenue	Baltimore	Maryland	21209-3600		410-580-3000	410-580-3001	richard.kremen@dlapiper.com	Counsel to Constellation NewEnergy, Inc. & Constellation NewEnergy - Gas Division, LLC
Dreier LLP	Maura I. Russell Wendy G. Marcari	499 Park Ave	14th Fl	New York	NY	10022		212-328-6100	212-652-3863	iquerrier@dreierllp.com	Counsel to SPCP Group LLC
Drinker Biddle & Reath LLP	Andrew C. Kassner	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	andrew.kassner@dbr.com	Counsel to Penske Truck Leasing Co., L.P.
Drinker Biddle & Reath LLP	David B. Aaronson	18th and Cherry Streets		Philadelphia	PA	19103		215-988-2700	215-988-2757	david.aaronson@dbr.com	Counsel to Penske Truck Leasing Co., L.P. and Quaker Chemical Corporation
Drinker Biddle & Reath LLP	Janice B. Grubin	140 Broadway 39th Fl		New York	NY	10005-1116		212-248-3140	212-248-3141	janice.grubin@dbr.com	Counsel to Vanguard Distributors, Inc.
Duane Morris LLP	Joseph H. Lemkin	744 Broad Street	Suite 1200	Newark	NJ	07102		973-424-2000	973-424-2001	jhlemkin@duanemorris.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC; and Hosiden America Corporation
Duane Morris LLP	Margery N. Reed, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	dmdelphi@duanemorris.com	Counsel to ACE American Insurance Company
Duane Morris LLP	Wendy M. Simkulak, Esq.	30 South 17th Street		Philadelphia	PA	19103-4196		215-979-1000	215-979-1020	wmsimkulak@duanemorris.com	Counsel to ACE American Insurance Company
Eckert Seamans Cherin & Mellott LLC	Michael G. Busenkell	300 Delaware Avenue	Suite 1360	Wilmington	DE	19801		302-425-0430	302-425-0432	mbusenke@eckertseamans.com	Counsel to Chicago Miniature Optoelectronic Technologies, Inc.
Electronic Data Systems Corporation	Ayala Hassell	5400 Legacy Dr.	Mail Stop H3-3A-05	Plano	TX	75024		212-715-9100	212-715-8000	ayala.hassell@eds.com	Representative for Electronic Data Systems Corporation
Entergy Services, Inc.	Alan H. Katz	639 Loyola Ave 26th Fl		New Orleans	LA	70113				akatz@entergy.com	Assistant General Counsel to Entergy Services, Inc.
Erman, Teicher, Miller, Zucker & Freedman, P.C.	David H. Freedman	400 Galleria Officentre	Ste. 444	Southfield	MI	48034		248-827-4100	248-827-4106	dfreedman@ermanteicher.com	Counsel to Doshi Prettl International, LLC
Ettelman & Hochheiser, P.C.	Gary Ettelman	c/o Premium Cadillac	77 Main Street	New Rochelle	NY	10801		516-227-6300	516-227-6307	gettelman@e-hlaw.com	Counsel to Jon Ballin
Fagel Haber LLC	Lauren Newman	55 East Monroe	40th Floor	Chicago	IL	60603		312-346-7500	312-580-2201	lnewman@fagelhaber.com	Counsel to Aluminum International, Inc.
Filardi Law Offices LLC	Charles J. Filardi, Jr., Esq.	65 Trumbull Street	Second Floor	New Haven	CT	06510		203-562-8588	866-890-3061	charles@filardi-law.com	Counsel to Federal Express Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Finkel Goldstein Rosenbloom & Nash LLP	Ted J. Donovan	26 Broadway	Suite 711	New York	NY	10004		212-344-2929	212-422-6836	tdonovan@finkgold.com	Counsel to Pillarhouse (U.S.A.) Inc.
Foley & Lardner LLP	David G Dragich	500 Woodward Ave Suite 2700		Detroit	MI	48226-3489		313-234-7100	313-234-2800	ddragich@foley.com	Counsel to Internet Corporation
Foley & Lardner LLP	Jill L. Murch	321 North Clark Street	Suite 2800	Chicago	IL	60610-4764		312-832-4500	312-832-4700	jmurch@foley.com	Counsel to Kuss Corporation
Foley & Lardner LLP	John A. Simon	One Detroit Center	500 Woodward Ave Suite 2700	Detroit	MI	48226-3489		313-234-7100	313-234-2800	jsimon@foley.com	Counsel to Ernst & Young LLP
Foley & Lardner LLP	Michael P. Richman	90 Park Avenue	37th Floor	New York	NY	10016-1314		212-682-7474	212-687-2329	mrichman@foley.com	Counsel to Ernst & Young LLP
Fox Rothschild LLP	Fred Stevens	13 East 37th Street	Suite 800	New York	NY	10016		212-682-7575	212-682-4218	fstevens@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Fox Rothschild LLP	Michael J. Viscount, Jr.	1301 Atlantic Avenue	Suite 400	Atlantic City	NJ	08401-7212		609-348-4515	609-348-6834	mviscount@foxrothschild.com	Counsel to M&Q Plastic Products, Inc.
Frederick T. Rikkers		419 Venture Court	P.O. Box 930555	Verona	WI	53593		608-848-6350	608-848-6357	fridders@rikkerslaw.com	Counsel to Southwest Metal Finishing, Inc.
Fulbright & Jaworski LLP	David A Rosenzweig	666 Fifth Avenue		New York	NY	10103-3198		212-318-3000	212-318-3400	drosenzweig@fulbright.com	Counsel to Southwest Research Institute
Fulbright & Jaworski LLP	Michael M Parker	300 Convent St Ste 2200		San Antonio	TX	78205		210-224-5575	210-270-7205	mparker@fulbright.com	Attorney for Solvay Fluorides, LLC Counsel to Southwest Research Institute
Garvey Schubert Barer	Roberto Carrillo	100 Wall St 20th Fl		New York	NY	10005		212-965-4511	212-334-1278	rcarrillo@gsblaw.com	Attorney's for Tecnomec S.r.L.
Gibbons P.C.	David N. Crapo	One Gateway Center		Newark	NJ	07102-5310		973-596-4523	973-639-6244	dcrapo@qibbonslaw.com	Counsel to Epcos, Inc.
Goldberg, Stinnett, Meyers & Davis	Merle C. Meyers	44 Montgomery Street	Suite 2900	San Francisco	CA	94104		415-362-5045	415-362-2392	mmeyers@qsmldlaw.com	Counsel to Alps Automotive, Inc.
Goodwin Proctor LLP	Allan S. Brilliant	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	abrilliant@goodwinproctor.com	Counsel to UGS Corp.
Goodwin Proctor LLP	Craig P. Druehl	599 Lexington Avenue		New York	NY	10022		212-813-8800	212-355-3333	cdruehl@goodwinproctor.com	Counsel to UGS Corp.
Gorlick, Kravitz & Listhaus, P.C.	Barbara S. Mehlsack	17 State Street	4th Floor	New York	NY	10004		212-269-2500	212-269-2540	bmehlsack@gklaw.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Goulston & Storrs, P.C.	Peter D. Bilowz	400 Atlantic Avenue		Boston	MA	02110-333		617-482-1776	617-574-4112	pbilowz@goulstonstorrs.com	Counsel to Thermotech Company
Grant & Eisenhofer P.A.	Jay W. Eisenhofer	45 Rockefeller Center	650 Fifth Avenue	New York	NY	10111		212-755-6501	212-755-6503	jeisenhofer@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Grant & Eisenhofer P.A.	Sharan Nirmul	1201 North Market Street	Suite 2100	Wilmington	DE	19801		302-622-7000	302-622-7100	snirmul@gelaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Gratz, Miller & Brueggeman, S.C.	Matthew R. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	mrr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Gratz, Miller & Brueggeman, S.C.	Timothy C. Hall	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	tch@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
Graydon Head & Ritchey LLP	J. Michael Debbler, Susan M. Argo	1900 Fifth Third Center	511 Walnut Street	Cincinnati	OH	45202		513-621-6464	513-651-3836	mdebbler@graydon.com	Counsel to Grote Industries; Batesville Tool & Die; PIA Group; Reliable Castings
Greenberg Traurig, LLP	Maria J. DiConza	MetLife Bldg	200 Park Avenue	New York	NY	10166		212-801-9200	212-801-6400	diconzam@qtlaw.com	Counsel to Samtech Corporation
Greenberg Traurig, LLP	Shari L. Heyen	1000 Louisiana	Suite 1800	Houston	TX	77002		713-374-3500	713-374-3505	heyens@qtlaw.com	Counsel to Samtech Corporation
Greensfelder, Hemker & Gale, P.C.	Cherie Macdonald J. Patrick Bradley	10 S. Broadway	Suite 200	St. Louis	MO	63102		314-241-9090	314-241-8624	ckm@greensfelder.com jpb@greensfelder.com	Counsel to ARC Automotive, Inc.
Guaranty Bank	Herb Reiner	8333 Douglas Avenue		Dallas	TX	75225		214-360-2702	214-360-1940	herb.reiner@guarantygroup.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation
Halperin Battaglia Raicht, LLP	Alan D. Halperin Christopher J. Battaglia Julie D. Dyas	555 Madison Avenue	9th Floor	New York	NY	10022		212-765-9100	212-765-0964	cbattaglia@halperinlaw.net ahalperin@halperinlaw.net jdyas@halperinlaw.net	Counsel to Pacific Gas Turbine Center, LLC and Chromalloy Gas Turbine Corporation; ARC Automotive, Inc
Hancock & Estabrook LLP	R John Clark Esq	1500 Tower I	PO Box 4976	Syracuse	NY	13221-4976		315-471-3151	315-471-3167	riclark@hancocklaw.com	Counsel to Alliance Precision Plastics Corporation
Harris D. Leinwand	Harris D. Leinwand	350 Fifth Avenue	Suite 2418	New York	NY	10118		212-725-7338	212-244-6219	hleinwand@aol.com	Counsel to Baker Hughes Incorporated; Baker Petrolite Corporation
Haynes and Boone, LLP	Judith Elkin	153 East 53rd Street	Suite 4900	New York	NY	10022		212-659-7300	212-918-8989	judith.elkin@haynesboone.com	Counsel to Highland Capital Management, L.P.
Haynes and Boone, LLP	Lenard M. Parkins Kenric D. Kattner	1 Houston Center	1221 McKinney, Suite 2100	Houston	TX	77010		713-547-2000	713-547-2600	lenard.parkins@haynesboone.com kenric.kattner@haynesboone.com	Counsel to Highland Capital Management, L.P.
Heller Ehrman LLP	Timothy Mehok	Times Square Tower	Seven Times Square	New York	NY	10036		212-832-8300	212-763-7600	timothy.mehok@hellerehrman.com	Counsel to @Road, Inc.
Herrick, Feinstein LLP	Paul Rubin	2 Park Avenue		New York	NY	10016		212-592-1448	212-545-3360	prubin@herrick.com	Counsel to Canon U.S.A., Inc. and Schmidt Technology GmbH
Hewlett-Packard Company	Anne Marie Kennelly	3000 Hanover St., M/S 1050		Palo Alto	CA	94304		650-857-6902	650-852-8617	anne.kennelly@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Kenneth F. Higman	2125 E. Katella Avenue	Suite 400	Anaheim	CA	92806		714-940-7120	740-940-7539	ken.higman@hp.com	Counsel to Hewlett-Packard Company
Hewlett-Packard Company	Sharon Petrosino	420 Mountain Avenue		Murray Hill	NJ	07974		908-898-4760	908-898-4133	sharon.petrosino@hp.com	Counsel to Hewlett-Packard Financial Services Company
Hiscock & Barclay, LLP	J. Eric Charlton	300 South Salina Street	PO Box 4878	Syracuse	NY	13221-4878		315-425-2716	315-425-8576	echarlton@hiscockbarclay.com	Counsel to GW Plastics, Inc.
Hodgson Russ LLP	Julia S. Kreher	One M&T Plaza	Suite 2000	Buffalo	NY	14203		716-848-1330	716-819-4645	jkreher@hodgsonruss.com	Counsel to Hexcel Corporation
Hodgson Russ LLP	Stephen H. Gross, Esq.	230 Park Avenue	17th Floor	New York	NY	10169		212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation; Co Counsel for Yazaki North America, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Hodgson Russ LLP	Stephen H. Gross, Esq.	60 E 42nd St 37th Fl		New York	NY	10165-0150		212-661-3535	212-972-1677	sgross@hodgsonruss.com	Co-Counsel for Yazaki North America, Inc.
Hogan & Hartson L.L.P.	Edward C. Dolan	Columbia Square	555 Thirteenth Street, N.W.	Washington	D.C.	20004-1109		202-637-5677	202-637-5910	ecdolan@hhlaw.com	Counsel to Umicore Autocat Canada Corp.
Hogan & Hartson L.L.P.	Scott A. Golden	875 Third Avenue		New York	NY	10022		212-918-3000	212-918-3100	sagolden@hhlaw.com	Counsel to XM Satellite Radio Inc.
Holme Roberts & Owen, LLP	Elizabeth K. Flaagan	1700 Lincoln	Suite 4100	Denver	CO	80203		303-861-7000	303-866-0200	elizabeth.flaagan@hro.com	Counsel to CoorsTek, Inc.; Corus, L.P.
Honigman, Miller, Schwartz and Cohn, LLP	Donald T. Baty, Jr.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7314	313-465-7315	dbaty@honigman.com	Counsel to Fujitsu Ten Corporation of America
Honigman, Miller, Schwartz and Cohn, LLP	E. Todd Sable	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226		313-465-7548	313-465-7549	tsable@honigman.com	Counsel to Valeo Climate Control Corp.; Valeo Electrical Systems, Inc. - Motors and Actuators Division; Valeo Electrical Systems, Inc. - Wipers Division; Valeo Switches & Detection System, Inc.
Honigman, Miller, Schwartz and Cohn, LLP	Seth A Drucker	2290 First National Building	660 Woodward Avenue Ste 2290	Detroit	MI	48226		313-465-7626	313-465-7627	sdrucker@honigman.com	Counsel for Valeo Climate Control, Corp.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151		248-723-0396	248-645-1568	lgretchko@howardandhoward.com	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339		678-384-7000	678-384-7034	lmcbryan@hwmklaw.com	Counsel to Vanguard Distributors, Inc.
Hunton & Williams LLP	Michael P. Massad, Jr.	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	mmassad@hunton.com	Counsel to RF Monolithics, Inc.
Hunton & Williams LLP	Steven T. Holmes	Energy Plaza, 30th Floor	1601 Bryan Street	Dallas	TX	75201		214-979-3000	214-880-0011	sholmes@hunton.com	Counsel to RF Monolithics, Inc.
Hurwitz & Fine P.C.	Ann E. Evanko	1300 Liberty Building		Buffalo	NY	14202		716-849-8900	716-855-0874	ae@hurwitzfine.com	Counsel to Jiffy-Tite Co., Inc.
Ice Miller	Ben T. Caughey	One American Square	Box 82001	Indianapolis	IN	46282-0200		317-236-2100	317-236-2219	Ben.Caughey@icemiller.com	Counsel to Sumco, Inc.
Infineon Technologies North America Corporation	Greg Bibbes	1730 North First Street	M/S 11305	San Jose	CA	95112		408-501-6442	408-501-2488	greg.bibbes@infineon.com	General Counsel & Vice President for Infineon Technologies North America Corporation
Infineon Technologies North America Corporation	Jeff Gillespie	2529 Commerce Drive	Suite H	Kokomo	IN	46902		765-454-2146	765-456-3836	jeffery.gillispie@infineon.com	Global Account Manager for Infineon Technologies North America
InPlay Technologies Inc	Heather Beshears	234 South Extension Road		Mesa	AZ	85201				heather@inplaytechnologies.com	Creditor
International Union of Operating Engineers	Richard Griffin	1125-17th Avenue, N.W.		Washington	DC	20036		202-429-9100	202-778-2641	rgriffin@iuoe.org	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10; International Union of Operating Engineers Local Union Nos. 18, 101 and 832
Jaffe, Raitt, Heuer & Weiss, P.C.	Paige E. Barr	27777 Franklin Road	Suite 2500	Southfield	MI	48034		248-351-3000	248-351-3082	pbarr@jaffelaw.com	Counsel to Trutron Corporation
James R Scheuerle	Parmenter O'Toole	601 Terrace Street	PO Box 786	Muskegon	MI	49443-0786		231-722-1621	231-728-2206	JRS@Parmenterlaw.com	Counsel to Port City Die Cast and Port City Group Inc
Jenner & Block LLP	Ronald R. Peterson	One IBM Plaza		Chicago	IL	60611		312-222-9350	312-840-7381	rpeterson@jenner.com	Counsel to SPX Corporation (Contech Division), Alcan Rolled Products-Ravenswood, LLC, Tenneco Inc. and Contech LLC
Jones Day	Scott J. Friedman	222 East 41st Street		New York	NY	10017		212-326-3939	212-755-7306	sifriedman@jonesday.com	Counsel to WL. Ross & Co., LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Katten Muchin Rosenman LLP	John P. Sieger, Esq.	525 West Monroe Street		Chicago	IL	60661		312-902-5200	312-577-4733	john.sieger@kattenlaw.com	Counsel to TDK Corporation America and MEMC Electronic Materials, Inc.
Kaye Scholer LLP	Richard G Smolev	425 Park Avenue		New York	NY	10022-3598		212-236-8000	212-836-8689	rsmolev@kayescholer.com	Counsel to InPlay Technologies Inc
Kegler, Brown, Hill & Ritter Co., LPA	Kenneth R. Cookson	65 East State Street	Suite 1800	Columbus	OH	43215		614-426-5400	614-464-2634	kcookson@keglerbrown.com	Counsel to Solution Recovery Services
Keller Rohrback L.L.P.	Lynn Lincoln Sarko Cari Campen Laufenberg Erin M. Riley	1201 Third Avenue	Suite 3200	Seattle	WA	98101		206-623-1900	206-623-3384	lsarko@kellerrohrback.com claufenberg@kellerrohrback.com eriley@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Keller Rohrback P.L.C.	Gary A. Gotto	National Bank Plaza	3101 North Central Avenue, Suite 900	Phoenix	AZ	85012		602-248-0088	602-248-2822	ggotto@kellerrohrback.com	Counsel to Neal Folck, Greg Bartell, Donald McEvoy, Irene Polito, and Thomas Kessler, on behalf of themselves and a class of persons similarly situated, and on behalf of the Delphi Savings-Stock Purchase Program for Salaried Employees in the United States and the Delphi Personal Savings Plan for Hourly-Rate Employees in the United States
Kennedy, Jennick & Murray	Larry Magarik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	lmagarik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Susan M. Jennik	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	sjennik@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Kennedy, Jennick & Murray	Thomas Kennedy	113 University Place	7th Floor	New York	NY	10003		212-358-1500	212-358-0207	tkennedy@kjmlabor.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
King & Spalding, LLP	H. Slayton Dabney, Jr. Bill Dimos	1185 Avenue of the Americas		New York	NY	10036		212-556-2100	212-556-2222	sdabney@kslaw.com bdimos@kslaw.com	Counsel to KPMG LLP
Kirkland & Ellis LLP	Jim Stempel	200 East Randolph Drive		Chicago	IL	60601		312-861-2000	312-861-2200	jstempel@kirkland.com	Counsel to Lunt Manufacturing Company
Kirkpatrick & Lockhart Nicholson Graham LLP	Edward M. Fox	599 Lexington Avenue		New York	NY	10022		212-536-4812	212-536-3901	efox@klnq.com	Counsel to Wilmington Trust Company, as Indenture trustee
Klett Rooney Lieber & Schorling	DeWitt Brown	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801		(302) 552-4200		dbrown@klettrooney.com	Counsel to Entergy
Krugliak, Wilkins, Griffiths & Dougherty CO., L.P.A.	Sam O. Simmerman	4775 Munson Street N.W.	P.O. Box 36963	Canton	OH	44735-6963		330-497-0700	330-497-4020	sosimmerman@kwgd.com	Counsel to for Millwood, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kutak Rock LLP	Jay Selanders	1010 Grand Blvd Ste 500		Kansas City	MO	64106		816-502-4617	816-960-0041	jay_selanders@kutakrock.com	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
Kutchin & Rufo, P.C.	Edward D. Kutchin	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	ekutchin@kutchinrufo.com	Counsel to Parlex Corporation
Kutchin & Rufo, P.C.	Kerry R. Northrup	Two Center Plaza	Suite 620	Boston	MA	02108-1906		617-542-3000	617-542-3001	knorthrup@kutchinrufo.com	Counsel to Parlex Corporation
Lambert, Leser, Isackson, Cook & Guinta, P.C.	Susan M. Cook	309 Davidson Building	PO Box 835	Bay City	MI	48707-0835		989-893-3518		smcook@lambertleser.com	Counsel to Linamar Corporation
Latham & Watkins	Erika Ruiz	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	erika.ruiz@lw.com	UCC Professional
Latham & Watkins	Henry P. Baer, Jr.	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	henry.baer@lw.com	UCC Professional
Latham & Watkins	Mark A. Broude	885 Third Avenue		New York	NY	10022		212-906-1384	212-751-4864	mark.broude@lw.com	UCC Professional
Latham & Watkins	Michael J. Riela	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	michael.riela@lw.com	UCC Professional
Latham & Watkins	Mitchell A. Seider	885 Third Avenue		New York	NY	10022		212-906-1200	212-751-4864	mitchell.seider@lw.com	UCC Professional
Law Offices of Michael O'Hayer	Michael O'Hayer Esq	22 N Walnut Street		West Chester	PA	19380		610-738-1230	610-738-1217	mkohayer@aol.com	Counsel to A-1 Specialized Services and Supplies Inc
Lewis and Roca LLP	Rob Charles, Esq.	One South Church Street	Suite 700	Tucson	AZ	85701		520-629-4427	520-879-4705	rcharles@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Lewis and Roca LLP	Susan M. Freeman, Esq.	40 North Central Avenue	Suite 1900	Phoenix	AZ	85004-4429		602-262-5756	602-734-3824	sfreeman@lrlaw.com	Counsel to Freescale Semiconductor, Inc. f/k/a Motorola Semiconductor Systems (U.S.A.) Inc.
Linear Technology Corporation	John England, Esq.	General Counsel for Linear Technology Corporation	1630 McCarthy Blvd.	Milpitas	CA	95035-7417		408-432-1900	408-434-0507	jengland@linear.com	Counsel to Linear Technology Corporation
Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	1949 South IH 35 (78741)	P.O. Box 17428	Austin	TX	78760-7428		512-447-6675	512-443-5114	austin.bankruptcy@publicans.com	Counsel to Cameron County, Brownsville ISD
Linebarger Goggan Blair & Sampson, LLP	Elizabeth Weller	2323 Bryan Street	Suite 1600	Dallas	TX	75201		214-880-0089	4692215002	dallas.bankruptcy@publicans.com	Counsel to Dallas County and Tarrant County
Linebarger Goggan Blair & Sampson, LLP	John P. Dillman	P.O. Box 3064		Houston	TX	77253-3064		713-844-3478	713-844-3503	houston_bankruptcy@publicans.com	Counsel in Charge for Taxing Authorities: Cypress-Fairbanks Independent School District, City of Houston, Harris County
Loeb & Loeb LLP	P. Gregory Schwed	345 Park Avenue		New York	NY	10154-0037		212-407-4000		gschwed@loeb.com	Counsel to Creditor The Interpublic Group of Companies, Inc. and Proposed Auditor Deloitte & Touche, LLP
Loeb & Loeb LLP	William M. Hawkins	345 Park Avenue		New York	NY	10154		212-407-4000	212-407-4990	whawkins@loeb.com	Counsel to Industrial Ceramics Corporation
Lord, Bissel & Brook	Timothy S. McFadden	115 South LaSalle Street		Chicago	IL	60603		312-443-0370	312-896-6394	tmcfadden@lordbissell.com	Counsel to Methode Electronics, Inc.
Lord, Bissel & Brook	Timothy W. Brink	115 South LaSalle Street		Chicago	IL	60603		312-443-1832	312-443-896-6432	tbrink@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc.
Lord, Bissel & Brook LLP	Kevin J. Walsh	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-947-8304	212-947-1202	kwash@lordbissell.com	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
Lowenstein Sandler PC	Bruce S. Nathan	1251 Avenue of the Americas		New York	NY	10020		212-262-6700	212-262-7402	bnathan@lowenstein.com	Counsel to Daewoo International (America) Corp.
Lowenstein Sandler PC	Ira M. Levee	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	ilevee@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfonds ABP
Lowenstein Sandler PC	Kenneth A. Rosen	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	krosen@lowenstein.com	Counsel to Cerberus Capital Management, L.P.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Lowenstein Sandler PC	Michael S. Etikin	1251 Avenue of the Americas	18th Floor	New York	NY	10020		212-262-6700	212-262-7402	metkin@lowenstein.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforfs ABP
Lowenstein Sandler PC	Scott Cargill	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	scargill@lowenstein.com	Counsel to Cerberus Capital Management, L.P.; AT&T Corporation
Lowenstein Sandler PC	Vincent A. D'Agostino	65 Livingston Avenue		Roseland	NJ	07068		973-597-2500	973-597-2400	vdagostino@lowenstein.com	Counsel to AT&T Corporation
Lyden, Liebenthal & Chappell, Ltd.	Erik G. Chappell	5565 Airport Highway	Suite 101	Toledo	OH	43615		419-867-8900	419-867-8909	egc@lydenlaw.com	Counsel to Metro Fibres, Inc.
Maddin, Hauser, Wartell, Roth & Heller PC	Alexander Stotland Esq	28400 Northwestern Hwy	Third Floor	Southfield	MI	48034		248-354-4030		axs@maddinhauser.com	Attorney for Danice Manufacturing Co.
Madison Capital Management	Joe Landen	6143 South Willow Drive	Suite 200	Greenwood Village	CO	80111		303-957-4254	303-957-2098	jlanden@madisoncap.com	Representative for Madison Capital Management
Margulies & Levinson, LLP	Jeffrey M. Levinson, Esq. Leah M. Caplan, Esq.	30100 Chagrin Boulevard	Suite 250	Pepper Pike	OH	44124		216-514-4935	216-514-4936	jml@ml-legal.com lmc@ml-legal.com	Counsel to Venture Plastics
Mastromarco & Jahn, P.C.	Victor J. Mastromarco, Jr.	1024 North Michigan Avenue	P.O. Box 3197	Saginaw	MI	48605-3197		989-752-1414		vmastromar@aol.com	Counsel to H.E. Services Company and Robert Backie and Counsel to Cindy Palmer, Personal Representative to the Estate of Michael Palmer
Masuda Funai Eifert & Mitchell, Ltd.	Gary D. Santella	203 North LaSalle Street	Suite 2500	Chicago	IL	60601-1262		312-245-7500	312-245-7467	gsantella@masudafunai.com jgtougas@mayerbrownrowe.com	Counsel to NDK America, Inc./NDK Crystal, Inc.; Foster Electric USA, Inc.; JST Corporation; Nichicon (America) Corporation; Taiho Corporation of America; American Aikoku Alpha, Inc.; Sagami America, Ltd.; SL America, Inc./SL Tennessee, LLC and Hosiden America Corporation
Mayer, Brown, Rowe & Maw LLP	Jeffrey G. Tougas	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	jgtougas@mayerbrownrowe.com	Counsel to Bank of America, N.A.
Mayer, Brown, Rowe & Maw LLP	Raniero D'Aversa, Jr.	1675 Broadway		New York	NY	10019		212-262-1910	212-506-2500	rdaversa@mayerbrown.com	Counsel to Bank of America, N.A.
McCarter & English, LLP	David J. Adler, Jr. Esq.	245 Park Avenue, 27th Floor		New York	NY	10167		212-609-6800	212-609-6921	dadler@mccarter.com	Counsel to Ward Products, LLC
McCarter & English, LLP	Eduardo J. Glas, Esq.	Four Gateway Center	100 Mulberry Street	Newark	NJ	07102-4096		913-622-4444	973-624-7070	eglas@mccarter.com	Counsel to General Products Delaware Corporation
McCarthy Tetrault LLP	John J. Salmas Lorne P. Salzman	66 Wellington Street West	Suite 4700	Toronto	Ontario	M5K 1E6		416-362-1812	416-868-0673	jsalmas@mccarthy.ca lsalzman@mccarthy.ca	Counsel to Themselves (McCarthy Tetrault LLP)
McDermott Will & Emery LLP	James M. Sullivan	340 Madison Avenue		New York	NY	10017		212-547-5477	212-547-5444	jmsullivan@mwe.com	Counsel to Linear Technology Corporation, National Semiconductor Corporation; Timken Corporation
McDermott Will & Emery LLP	Stephen B. Selbst	340 Madison Avenue		New York	NY	10017		212-547-5400	212-547-5444	sselbst@mwe.com	Counsel to National Semiconductor Corporation
McDonald Hopkins Co., LPA	Scott N. Opincar, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sopincar@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McDonald Hopkins Co., LPA	Shawn M. Riley, Esq.	600 Superior Avenue, E.	Suite 2100	Cleveland	OH	44114		216-348-5400	216-348-5474	sriley@mcdonaldhopkins.com	Counsel to Republic Engineered Products, Inc.
McElroy, Deutsch, Mulvaney & Carpenter, LLP	Jeffrey Bernstein, Esq.	Three Gateway Center	100 Mulberry Street	Newark	NJ	07102-4079		973-622-7711	973-622-5314	jbernstein@mdmc-law.com	Counsel to New Jersey Self-Insurers Guaranty Association
McGuirewoods LLP	Aaron G McCollough Esq	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1000	804-775-1061	amccollough@mcguirewoods.com	Counsel to Siemens Energy & Automation, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Meyer, Suozzi, English & Klein, P.C.	Hanan Kolko	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	hkolko@msek.com	Counsel to The International Union of Electronic, Salaried, Machine and Furniture Workers - Communicaitons Workers of America
Meyer, Suozzi, English & Klein, P.C.	Lowell Peterson, Esq.	1350 Broadway	Suite 501	New York	NY	10018		212-239-4999	212-239-1311	lpeterson@msek.com	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Meyers, Rodbell & Rosenbaum, P.A.	M. Evan Meyers	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		emeyers@mrrlaw.net	Counsel to Prince George County, Maryland
Meyers, Rodbell & Rosenbaum, P.A.	Robert H. Rosenbaum	Berkshire Building	6801 Kenilworth Avenue, Suite 400	Riverdale Park	MD	20737-1385		301-699-5800		rosenbaum@mrrlaw.net	Counsel to Prince George County, Maryland
Michael Cox		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		miag@michigan.gov	Attorney General for State of Michigan, Department of Treasury
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Dennis J. Raterink	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	raterinkd@michigan.gov	Assistant Attorney General for Worker's Compensation Agency
Michigan Department of Labor and Economic Growth, Worker's Compensation Agency	Michael Cox	PO Box 30736		Lansing	MI	48909-7717		517-373-1820	517-373-2129	miag@michigan.gov	Attorney General for Worker's Compensation Agency
Michigan Heritage Bank	Janice M. Donahue	28300 Orchard Lake Rd	Ste 200	Farmington Hills	MI	48334		248-538-2529	248-786-3596	jdonahue@miheritage.com	Counsel to Michigan Heritage Bank; MHB Leasing, Inc.
Miles & Stockbridge, P.C.	Thomas D. Renda	10 Light Street		Baltimore	MD	21202		410-385-3418	410-385-3700	trenda@milesstockbridge.com	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Miller Johnson	Thomas P. Sarb		Suite 800, PO Box 306	Grand Rapids	MI	49501-0306		616-831-1748	616-988-1748	sarbt@millerjohnson.com	Counsel to Pridgeon & Clay, Inc.
Miller, Canfield, Paddock and Stone, P.L.C.	Robert D. Wolford	250 Monroe Avenue, N.W.		Grand Rapids	MI	49501-0306		616-831-1726	616-988-1726	wolfordr@millerjohnson.com	Counsel to Wells Operating Partnership, LP
Miller, Canfield, Paddock and Stone, P.L.C.	Jonathan S. Green	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8452	313-496-7997	greenj@millercanfield.com	Counsel to Niles USA Inc.; Techcentral, LLC; The Bartech Group, Inc.; Fischer Automotive Systems
Miller, Canfield, Paddock and Stone, P.L.C.	Timothy A. Fusco	150 W. Jefferson Avenue	Suite 2500	Detroit	MI	48226		313-496-8435	313-496-8453	fusco@millercanfield.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Mintz, Levin, Cohn, Ferris Glovsky and Pepco, P.C.	Paul J. Ricotta	One Financial Center		Boston	MA	02111		617-542-6000	617-542-2241	pricotta@mintz.com pricotta@mintz.com	Counsel to Hitachi Automotive Products (USA), Inc. and Conceria Pasubio
Molex Connector Corp	Jeff Ott	2222 Wellington Ct.		Lisle	IL	60532		630-527-4254	630-512-8610	Jeff.Ott@molex.com	Counsel to Molex Connector Corp
Morgan, Lewis & Bockius LLP	Andrew D. Gottfried	101 Park Avenue		New York	NY	10178-0060		212-309-6000	212-309-6001	agottfried@morganlewis.com	Counsel to ITT Industries, Inc.; Hitachi Chemical (Singapore), Ltd.
Morgan, Lewis & Bockius LLP	Menachem O. Zelmanovitz	101 Park Avenue		New York	NY	10178		212-309-6000	212-309-6001	mzelmanovitz@morganlewis.com mzelmanovitz@morganlewis.com	Counsel to Hitachi Chemical (Singapore) Pte, Ltd.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Morgan, Lewis & Bockius LLP	Richard W. Esterkin, Esq.	300 South Grand Avenue		Los Angeles	CA	90017		213-612-1163	213-612-2501	resterkin@morganlewis.com	Counsel to Sumitomo Corporation
Moritt Hock Hamroff & Horowitz LLP	Leslie Ann Berkoff	400 Garden City Plaza		Garden City	NY	11530		516-873-2000		lberkoff@moritthock.com	Counsel to Standard Microsystems Corporation and its direct and indirect subsidiaries Oasis Silicon Systems AG and SMC NA Automotive, LLC (successor-in-interest to Oasis Silicon Systems, Inc.)
Morrison Cohen LLP	Michael R. Dal Lago	909 Third Avenue		New York	NY	10022		212-735-8757	917-522-3157	mdallago@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Munsch Hardt Kopf & Harr, P.C.	Raymond J. Urbanik, Esq., Joseph J. Wielebinski, Esq. and Davor Rukavina, Esq.	3800 Lincoln Plaza	500 North Akard Street	Dallas	RX	75201-6659		214-855-7590 214-855-7561 214-855-7587	214-855-7584	rurbanik@munsch.com jwielebinski@munsch.com drukavina@munsch.com	Counsel to Texas Instruments Incorporated
Nantz, Litowich, Smith, Girard & Hamilton, P.C.	Sandra S. Hamilton	2025 East Beltline, S.E.	Suite 600	Grand Rapids	MI	49546		616-977-0077	616-977-0529	sandy@nlsq.com	Counsel to Lankfer Diversified Industries, Inc.
Nathan, Neuman & Nathan, P.C.	Kenneth A. Nathan	29100 Northwestern Highway	Suite 260	Southfield	MI	48034		248-351-0099	248-351-0487	Knathan@nathanneuman.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
National City Commercial Capital	Lisa M. Moore	995 Dalton Avenue		Cincinnati	OH	45203		513-455-2390	866-298-4481	lisa.moore2@nationalcity.com	Vice President and Senior Counsel to National City Commercial Capital
Nelson Mullins Riley & Scarborough	George B. Cauthen	1320 Main Street, 17th Floor	PO Box 11070	Columbia	SC	29201		803-7255-9425	803-256-7500	george.cauthen@nelsonmullins.com	Counsel to Datwyler Rubber & Plastics, Inc.; Datwyler, Inc.; Datwyler i/o devices (Americas), Inc.; Rothrist Tube (USA), Inc.
New Jersey Attorney General's Office Division of Law	Tracy E Richardson Deputy Attorney General	R.J. Hughes Justice Complex	25 Market St P.O. Box 106	Trenton	NJ	08628-0106		609-292-1537	609-777-3055	tracy.richardson@dol.lps.state.nj.us	Deputy Attorney General - State of New Jersey Division of Taxation
Nix, Patterson & Roach, L.L.P.	Bradley E. Beckworth	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	bbeckworth@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Nix, Patterson & Roach, L.L.P.	Jeffrey J. Angelovich	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	jangelovich@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Nix, Patterson & Roach, L.L.P.	Susan Whatley	205 Linda Drive		Daingerfield	TX	75638		903-645-7333	903-645-4415	susanwhatley@nixlawfirm.com	Counsel to Teachers Retirement System of Oklahoma; Public Employees's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenfornds ABP
North Point	David G. Heiman	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	dghelman@jonesday.com	Counsel to WL. Ross & Co., LLC
Office of the Chapter 13 Trustee	Camille Hope	P.O. Box 954		Macon	GA	31202		478-742-8706	478-746-4488	cahope@chapter13macon.com	Office of the Chapter 13 Trustee
Office of the Texas Attorney General	Jay W. Hurst	P.O. Box 12548		Austin	TX	78711-2548		512-475-4861	512-482-8341	jay.hurst@oag.state.tx.us	Counsel to The Texas Comptroller of Public Accounts
Ohio Environmental Protection Agency	c/o Michelle T. Sutter	Principal Assistant Attorney General Environmental Enforcement Section	30 E Broad St 25th Fl	Columbus	OH	43215		614-466-2766	614-752-2441	msutter@ag.state.oh.us	Attorney for State of Ohio, Environmental Protection Agency
Orbotech, Inc.	Michael M. Zizza, Legal Manager	44 Manning Road		Billerica	MA	01821		978-901-5025	978-667-9969	michaelz@orbotech.com	Company
Orrick, Herrington & Sutcliffe LLP	Alyssa Englund, Esq.	666 Fifth Avenue		New York	NY	10103		212-506-5187	212-506-5151	aenglund@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Frederick D. Holden, Jr., Esq.	405 Howard Street		San Francisco	CA	94105		415-773-5700	415-773-5759	fholden@orrick.com	Counsel to America President Lines, Ltd. And APL Co. Pte Ltd.
Orrick, Herrington & Sutcliffe LLP	Jonathan P. Guy	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	202-339-8500	jguy@orrick.com	Counsel to Westwood Associates, Inc.
Orrick, Herrington & Sutcliffe LLP	Richard H. Wyron	Columbia Center	1152 15th St NW	Washington	DC	20005-1706		202-339-8400	202-339-8500	rwron@orrick.com	Counsel to Westwood Associates, Inc.
Pachulski Stang Ziehl & Jones LLP	Michael R. Seidl	919 N. Market Street, 17th Floor	P.O. Box 8705	Wilmington	DE	19899-8705		302-652-4100	302-652-4400	mseidl@pszilaw.com	Counsel for Essex Group, Inc.
Pachulski Stang Ziehl & Jones LLP	Robert J. Feinstein Ilan D. Scharf	780 Third Avenue, 36th Floor		New York	NY	10017-2024		212-561-7700	212-561-7777	rfeinstein@pszilaw.com lscharf@pszilaw.com	Counsel for Essex Group, Inc.
Patterson Belknap Webb & Tyler LLP	David W. Dykhous Phyllis S. Wallitt	1133 Avenue of the Americas		New York	NY	10036-6710		212-336-2000	212-336-2222	dwdykhous@pbwt.com	Attorneys for Fry's Metals Inc. and Specialty Coatings Systems Eft
Paul, Weiss, Rifkind, Wharton & Garrison	Andrew N. Rosenberg Justin G. Brass	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	arosenberg@paulweiss.com jbrass@paulweiss.com	Counsel to Merrill Lynch, Pierce, Fenner & Smith, Incorporated
Paul, Weiss, Rifkind, Wharton & Garrison	Douglas R. Davis	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	ddavis@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Elizabeth R. McColm	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3000	212-757-3990	emccolm@paulweiss.com	Counsel to Noma Company and General Chemical Performance Products LLC
Paul, Weiss, Rifkind, Wharton & Garrison	Stephen J. Shimshak	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3133	212-373-2136	sshimshak@paulweiss.com	Counsel to Ambrake Corporation
Peggy Housner		Cadillac Place	3030 W. Grand Blvd., Suite 10-200	Detroit	MI	48202		313-456-0140		housnerp@michigan.gov	Assistant Attorney General for State of Michigan, Department of Treasury
Pepe & Hazard LLP	Kristin B. Mayhew	30 Jelliff Lane		Southport	CT	06890-1436		203-319-4022	203-259-0251	kmayhew@pepehazard.com	Counsel for Illinois Tool Works Inc., Illinois Tool Works for Hobart Brothers Co., Hobart Brothers Company, ITW Food Equipment Group LLC and Tri-Mark, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Pepper, Hamilton LLP	Anne Marie Aaronson	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	aaronsona@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Francis J. Lawall	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	lawallf@pepperlaw.com	Counsel to Capro, Ltd, Teleflex Automotive Manufacturing Corporation and Teleflex Incorporated d/b/a Teleflex Morse (Capro)
Pepper, Hamilton LLP	Henry Jaffe	1313 Market Street	PO Box 1709	Wilmington	DE	19899-1709		302-777-6500	302-421-8390	jaffeh@pepperlaw.com	Counsel to SKF USA, Inc.
Pepper, Hamilton LLP	Linda J. Casey	3000 Two logan Square	Eighteenth & Arch Streets	Philadelphia	PA	19103-2799		215-981-4000	215-981-4750	caseyl@pepperlaw.com	Counsel to SKF USA, Inc.
Pierce Atwood LLP	Jacob A. Manheimer	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	jmanheimer@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pierce Atwood LLP	Keith J. Cunningham	One Monument Square		Portland	ME	04101		207-791-1100	207-791-1350	kcunningham@pierceatwood.com	Counsel to FCI Canada, Inc.; FCI Electronics Mexido, S. de R.L. de C.V.; FCI USA, Inc.; FCI Brasil, Ltda; FCI Automotive Deutschland GmbH; FCI Italia S. p.A.
Pietragallo Bosick & Gordon LLP	Richard J. Parks	54 Buhl Blvd		Sharon	PA	16146		724-981-1397	724-981-1398	rip@pbandg.com	Counsel to Ideal Tool Company, Inc.
Pillsbury Winthrop Shaw Pittman LLP	Karen B. Dine	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	karen.dine@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Margot P. Erlich	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	margot.erlich@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Mark D. Houle	650 Town Center Drive	Ste 550	Costa Mesa	CA	92626-7122		714-436-6800	714-436-2800	mark.houle@pillsburylaw.com	Counsel to Clarion Corporation of America, Hyundai Motor Company and Hyundai Motor America
Pillsbury Winthrop Shaw Pittman LLP	Richard L. Epling	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	richard.epling@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Pillsbury Winthrop Shaw Pittman LLP	Robin L. Spear	1540 Broadway		New York	NY	10036-4039		212-858-1000	212-858-1500	robin.spear@pillsburylaw.com	Counsel to MeadWestvaco Corporation, MeadWestvaco South Carolina LLC and MeadWestvaco Virginia Corporation
Porzio, Bromberg & Newman, P.C.	Brett S. Moore, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	bsmoore@pbnlaw.com	
Porzio, Bromberg & Newman, P.C.	John S. Mairo, Esq.	100 Southgate Parkway	P.O. Box 1997	Morristown	NJ	07960		973-538-4006	973-538-5146	jsmairo@pbnlaw.com	Counsel to Neuman Aluminum Automotive, Inc. and Neuman Aluminum Impact Extrusion, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Previant, Goldberg, Uelman, Gratz, Miller & Brueggeman, S.C.	Jill M. Hartley and Marianne G. Robbins	1555 N. RiverCenter Drive	Suite 202	Milwaukee	WI	53212		414-271-4500	414-271-6308	jh@previant.com mgr@previant.com	Counsel to International Brotherhood of Electrical Workers Local Unions No. 663; International Association of Machinists; AFL-CIO Tool and Die Makers Local Lodge 78, District 10
PriceWaterHouseCoopers	Enrique Bujidos	Almagro	40	Madrid		28010	Spain	34 915 684 356		enrique.bujidos@es.pwc.com	Representative to DASE
QAD, Inc.	Jason Pickering, Esq.	10,000 Midlantic Drive		Mt. Laurel	NJ	08054		856-840-2489	856-840-2740	jkp@qad.com	Counsel to QAD, Inc.
Quadrangle Debt Recovery Advisors LLC	Andrew Herenstein	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1742	866-741-2505	andrew.herenstein@quadranglegroup.com	Counsel to Quadrangle Debt Recovery Advisors LLC
Quadrangle Group LLC	Patrick Bartels	375 Park Avenue, 14th Floor		New York	NY	10152		212-418-1748	866-552-2052	patrick.bartels@quadranglegroup.com	Counsel to Quadrangle Group LLC
Quarles & Brady Streich Lang LLP	John A. Harris	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	jharris@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Quarles & Brady Streich Lang LLP	Kasey C. Nye	One South Church Street		Tucson	AZ	85701		520-770-8717	520-770-2203	knve@quarles.com	Counsel to Offshore International, Inc.; Maquilas Teta Kawi, S.A. de C.V.; On Semiconductor Corporation
Quarles & Brady Streich Lang LLP	Roy Prange	33 E Main St Ste 900		Madison	WI	53703-3095		608-283-2485	608-294-4920	rjp@quarles.com	Counsel for Flambeau Inc.
Quarles & Brady Streich Lang LLP	Scott R. Goldberg	Renaissance One	Two North Central Avenue	Phoenix	AZ	85004-2391		602-229-5200	602-229-5690	sgoldeber@quarles.com	Counsel to Semiconductor Components Industries, Inc.
Reed Smith	Elena Lazarou	599 Lexington Avenue	29th Street	New York	NY	10022		212-521-5400	212-521-5450	elazarou@reedsmith.com	Counsel to General Electric Capital Corporation, Strategic Asset Finance.
Riddell Williams P.S.	Joseph E. Shickich, Jr.	1001 4th Ave.	Suite 4500	Seattle	WA	98154-1195		206-624-3600	206-389-1708	jshickich@riddellwilliams.com	Counsel to Microsoft Corporation; Microsoft Licensing, GP
Rieck and Crotty PC	Jerome F Crotty	55 West Monroe Street	Suite 3390	Chicago	IL	60603		312-726-4646	312-726-0647	jcrotty@rieckcrotty.com	Counsel to Mary P. O'Neill and Liam P. O'Neill
Rierner & Braunstein LLP	Mark S. Scott	Three Center Plaza		Boston	MA	02108		617-523-9000	617-880-3456	msscott@riernerlaw.com	Counsel to ICX Corporation
Riverside Claims LLC	Holly Rogers	2109 Broadway	Suite 206	New York	NY	10023		212-501-0990	212-501-7088	holly@regencap.com	Riverside Claims LLC
Robinson, McFadden & Moore, P.C.	Annemarie B. Mathews	P.O. Box 944		Columbia	SC	29202		803-779-8900	803-771-9411	amathews@robinsonlaw.com	Counsel to Blue Cross Blue Shield of South Carolina
Ropes & Gray LLP	Gregory O. Kaden	One International Place		Boston	MA	02110-2624		617-951-7000	617-951-7050	gregory.kaden@ropesgray.com	Attorneys for D-J, Inc.
Ropes & Gray LLP	Marc E. Hirschfield	45 Rockefeller Plaza		New York	NY	10111-0087		212-841-5700	212-841-5725	marc.hirschfield@ropesgray.com	Attorneys for D-J, Inc.
Rosen Slome Marder LLP	Thomas R. Slome	333 Earle Ovington Boulevard	Suite 901	Uniondale	NY	11533		516-227-1600		tslome@rsmllp.com	Counsel to JAE Electronics, Inc.
Russell Reynolds Associates, Inc.	Charles E. Boulbol, P.C.	26 Broadway, 17th Floor		New York	NY	10004		212-825-9457	212-825-9414	rtrack@msn.com	Counsel for Pamela Gellar Associates, Inc.
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606		312-207-1000	312-207-6400	agelman@sachnoff.com	Counsel to Infineon Technologies North America Corporation
Satterlee Stephens Burke & Burke LLP	Christopher R. Belmonte	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	cbelmonte@ssbb.com	Counsel to Moody's Investors Service
Satterlee Stephens Burke & Burke LLP	Pamela A. Bosswick	230 Park Avenue		New York	NY	10169		212-818-9200	212-818-9606	pbosswick@ssbb.com	Counsel to Moody's Investors Service
Schafer and Weiner PLLC	Daniel Weiner	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		dweiner@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schafer and Weiner PLLC	Howard Borin	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		hborin@schaferandweiner.com	Counsel to Dott Industries, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Schafer and Weiner PLLC	Ryan Heilman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304		248-540-3340		rheilman@schaferandweiner.com	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	Eugene J. Geekie, Jr.	7500 Sears Tower		Chicago	IL	60606		312-258-5635	312-258-5600	egeekie@schiffhardin.com	Counsel to Means Industries
Schiffrin & Barroway, LLP	Michael Yarnoff	280 King of Prussia Road		Radnor	PA	19087		610-667-7056	610-667-7706	myarnoff@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schiffrin & Barroway, LLP	Sean M. Handler	280 King of Prussia Road		Radnor	PA	19087		610-667-7706	610-667-7056	shandler@sbclasslaw.com	Counsel to Teachers Retirement System of Oklahoma; Public Employes's Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Schulte Roth & Sabel LLP	James T. Bentley	919 Third Avenue		New York	NY	10022		212-756-2273	212-593-5955	james.bentley@srz.com	Counsel to Panasonic Automotive Systems Company of America
Schulte Roth & Sabel LLP	Michael L. Cook	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	michael.cook@srz.com	Counsel to Panasonic Automotive Systems Company of America; D.C. Capital Partners, L.P.
Schulte Roth & Sabel LLP	Carol Weiner Levy	919 Third Avenue		New York	NY	10022		212-756-2000	212-595-5955	carol.weiner.levy@srz.com	Counsel to D.C. Capital Partners, L.P.
Seyfarth Shaw LLP	Paul M. Baisier, Esq.	1545 Peachtree Street, N.E.	Suite 700	Atlanta	GA	30309-2401		404-885-1500	404-892-7056	pbaisier@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405		212-218-5500	212-218-5526	rdremluk@seyfarth.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Seyfarth Shaw LLP	William J. Hanlon	World Trade Center East	Two Seaport Lane, Suite 300	Boston	MA	02210		617-946-4800	617-946-4801	whanlon@seyfarth.com	Counsel to le Belier/LBQ Foundry S.A. de C.V.
Sheehan Phinney Bass + Green Professional Association	Bruce A. Harwood	1000 Elm Street	P.O. Box 3701	Manchester	NH	03105-3701		603-627-8139	603-627-8121	bharwood@sheehan.com	Counsel to Source Electronics, Inc.
Sheldon S. Toll PLLC	Sheldon S. Toll	2000 Town Center	Suite 2550	Southfield	MI	48075		248-358-2460	248-358-2740	jawtoll@comcast.net	Counsel to Milwaukee Investment Company
Sheppard Mullin Richter & Hampton LLP	Eric Waters	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	ewaters@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Malani J. Sternstein	30 Rockefeller Plaza	24th Floor	New York	NY	10112		212-332-3800	212-332-3888	msternstein@sheppardmullin.com	Counsel to International Rectifier Corp. and Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theodore A. Cohen	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	tcohen@sheppardmullin.com	Counsel to Gary Whitney
Sheppard Mullin Richter & Hampton LLP	Theresa Wardle	333 South Hope Street	48th Floor	Los Angeles	CA	90071		213-620-1780	213-620-1398	twardle@sheppardmullin.com	Counsel to International Rectifier Corp.
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	5353 Essen Lane	Suite 650	Baton Rouge	LA	70809		225-757-2185	225-757-7674	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sher, Garner, Cahill, Richter, Klein & Hilbert, LLC	Robert P. Thibeaux	909 Poydras Street	28th Floor	New Orleans	LA	70112-1033		504-299-2100	504-299-2300	rthibeaux@shergarner.com	Counsel to Gulf Coast Bank & Trust Company
Sills, Cummis Epstein & Gross, P.C.	Andrew H. Sherman	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	asherman@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Jack M. Zackin	30 Rockefeller Plaza		New York	NY	10112		212-643-7000	212-643-6500	jzackin@sillscummis.com	Counsel to Hewlett-Packard Financial Services Company
Sills, Cummis Epstein & Gross, P.C.	Valerie A Hamilton Simon Kimmelman	650 College Rd E		Princeton	NJ	08540		609-227-4600	609-227-4646	vhamilton@sillscummis.com skimmelman@sillscummis.com	Counsel to Doosan Infracore America Corp.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Silver Point Capital, L.P.	Chaim J. Fortgang	Two Greenwich Plaza	1st Floor	Greenwich	CT	06830		203-542-4216	203-542-4100	cfortgang@silverpointcapital.com	Counsel to Silver Point Capital, L.P.
Smith, Gambrell & Russell, LLP	Barbara Ellis-Monro	1230 Peachtree Street, N.E.	Suite 3100	Atlanta	GA	30309		404-815-3500	404-815-3509	bellis-monro@sgrlaw.com	Counsel to Southwire Company
Smith, Katzenstein & Furlow LLP	Kathleen M. Miller	800 Delaware Avenue, 7th Floor	P.O. Box 410	Wilmington	DE	19899		302-652-8400	302-652-8405	kmiller@skfdelaware.com	Counsel to Airgas, Inc.
Sonnenschein Nath & Rosenthal LLP	D. Farrington Yates	1221 Avenue of the Americas	24th Floor	New York	NY	10020		212-768-6700	212-768-6800	fyates@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc. and United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Monika J. Machen	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	mmachen@sonnenschein.com	Counsel to United Plastics Group
Sonnenschein Nath & Rosenthal LLP	Robert E. Richards	8000 Sears Tower	233 South Wacker Drive	Chicago	IL	60606		312-876-8000	312-876-7934	richards@sonnenschein.com	Counsel to Molex, Inc. and INA USA, Inc.
Squire, Sanders & Dempsey L.L.P.	Penn Ayers Butler	600 Hansen Way		Palo Alto	CA	94304		650-856-6500	650-843-8777	pabutler@ssd.com	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
State of California Office of the Attorney General	Sarah E. Morrison	Deputy Attorney General	300 South Spring Street Ste 1702	Los Angeles	CA	90013		213-897-2640	213-897-2802	sarah.morrison@doj.ca.gov	Attorneys for the State of California Department of Toxic Substances Control
State of Michigan Department of Labor & Economic Growth, Unemployment Insurance Agency	Roland Hwang Assistant Attorney General	3030 W. Grand Boulevard	Suite 9-600	Detroit	MI	48202		313-456-2210	313-456-2201	hwangr@michigan.gov	Assistant Attorney General for State of Michigan, Unemployment Tax Office of the Department of Labor & Economic Growth, Unemployment Insurance Agency
Steel Technologies, Inc.	John M. Baumann	15415 Shelbyville Road		Louisville	KY	40245		502-245-0322	502-245-0542	jmbaumann@steeltechnologies.com	Counsel to Steel Technologies, Inc.
Stein, Rudser, Cohen & Magid LLP	Robert F. Kidd	825 Washington Street	Suite 200	Oakland	CA	94607		510-287-2365	510-987-8333	rkidd@srcm-law.com	Counsel to Excel Global Logistics, Inc.
Sterns & Weinroth, P.C.	Jeffrey S. Posta Michael A Spero Simon Kimmelman Valerie A Hamilton	50 West State Street, Suite 1400	PO Box 1298	Trenton	NJ	08607-1298		609-392-2100	609-392-7956	jposta@sternslaw.com jspecf@sternslaw.com	Counsel to Doosan Infracore America Corp.
Stevens & Lee, P.C.	Chester B. Salomon, Esq. Constantine D. Pourakis, Esq.	485 Madison Avenue	20th Floor	New York	NY	10022		212-319-8500	212-319-8505	cs@stevenslee.com cp@stevenslee.com	Counsel to Tonolli Canada Ltd.; VJ Technologies, Inc. and V.J. ElectroniX, Inc.
Stinson Morrison Hecker LLP	Mark A. Shaiken	1201 Walnut Street		Kansas City	MO	64106		816-842-8600	816-691-3495	mshaiken@stinsonmoheck.com	Counsel to Thyssenkrupp Waupaca, Inc. and Thyssenkrupp Stahl Company
Stites & Harbison PLLC	Madison L. Cashman	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	robert.goodrich@stites.com	Counsel to Setech, Inc.
Stites & Harbison PLLC	Robert C. Goodrich, Jr.	424 Church Street	Suite 1800	Nashville	TN	37219		615-244-5200	615-782-2371	madison.cashman@stites.com	Counsel to Setech, Inc.
Stites & Harbison, PLLC	W. Robinson Beard, Esq.	400 West Market Street		Louisville	KY	40202		502-681-0448 502-587-3400	502-779-8274 502-587-6391	wbeard@stites.com loucourtsum@stites.com	Counsel to WAKO Electronics (USA), Inc., Ambrake Corporation, and Akebona Corporation (North America)

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Stroock & Stroock & Lavan, LLP	Kristopher M. Hansen	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	khansen@stroock.com	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. and Etkin Real Properties
Taft, Stettinius & Hollister LLP	Richard L. Ferrell	425 Walnut Street	Suite 1800	Cincinnati	OH	45202-3957		513-381-2838		ferrell@taftlaw.com	Counsel to Wren Industries, Inc.
Taft, Stettinius & Hollister LLP	W Timothy Miller Esq	425 Walnut Street	Suite 1800	Cincinnati	OH	45202		513-381-2838	513-381-0205	miller@taftlaw.com	Counsel to Select Industries Corporation and Gobar Systems, Inc.
Tennessee Department of Revenue	Marvin E. Clements, Jr.	c/o TN Attorney General's Office, Bankruptcy Division	PO Box 20207	Nashville	TN	37202-0207		615-532-2504	615-741-3334	marvin.clements@state.tn.us	Tennessee Department of Revenue
Terra Law LLP	David B. Draper	60 S. Market Street	Suite 200	San Jose	CA	95113		408-299-1200	408-998-4895	ddraper@terra-law.com	Counsel to Maxim Integrated Products, Inc.
Thacher Proffitt & Wood LLP	Jonathan D. Forstot	Two World Financial Center		New York	NY	10281		212-912-7679	212-912-7751	jforstot@tpw.com	Counsel to TT Electronics, Plc
Thacher Proffitt & Wood LLP	Louis A. Curcio	Two World Financial Center		New York	NY	10281		212-912-7607	212-912-7751	lcurcio@tpw.com	Counsel to TT Electronics, Plc
The Furukawa Electric Co., Ltd.	Mr. Tetsuhiro Niizeki	6-1 Marunouchi	2-Chrome, Chiyoda-ku	Tokyo	Japan	100-8322			81-3-3286-3919	niizeki.tetsuhiro@furukawa.co.jp	Legal Department of The Furukawa Electric Co., Ltd.
The Timken Corporation BIC - 08	Robert Morris	1835 Dueber Ave. SW	PO Box 6927	Canton	OH	44706-0927		330-438-3000	1-330-471-4388	robert.morris@timken.com	Representative for Timken Corporation
Thelen Reid Brown Raysman & Steiner LLP	David A. Lowenthal	875 Third Avenue		New York	NY	10022		212-603-2000	212-603-2001	dlowenthal@thelenreid.com	Counsel to American Finance Group, Inc. d/b/a Guaranty Capital Corporation and Oki Semiconductor Company
Thompson & Knight	Rhett G. Cambell	333 Clay Street	Suite 3300	Houston	TX	77002		713-654-1871	713-654-1871	rhett.campbell@tklaw.com	Counsel to STMicroelectronics, Inc.
Thompson & Knight LLP	Ira L. Herman	919 Third Avenue	39th Floor	New York	NY	10022-3915		212-751-3045	214-999-9139	ira.herman@tklaw.com	Counsel to Victory Packaging
Thompson & Knight LLP	John S. Brannon	1700 Pacific Avenue	Suite 3300	Dallas	TX	75201-4693		214-969-1505	214-969-1609	john.brannon@tklaw.com	Counsel to Victory Packaging
Thurman & Phillips, P.C.	Ed Phillips, Jr.	8000 IH 10 West	Suite 1000	San Antonio	TX	78230		210-341-2020	210-344-6460	ephillips@thurman-phillips.com	Counsel to Royberg, Inc. d/b/a Precision Mold & Tool and d/b/a Precision Mold and Tool Group
Todd & Levi, LLP	Jill Levi, Esq.	444 Madison Avenue	Suite 1202	New York	NY	10022		212-308-7400		jlevi@toddlelevi.com	Counsel to Bank of Lincolnwood
Tyler, Cooper & Alcorn, LLP	W. Joe Wilson	City Place	35th Floor	Hartford	CT	06103-3488		860-725-6200	860-278-3802	jwilson@tylercooper.com	Counsel to Barnes Group, Inc.
Underberg & Kessler, LLP	Helen Zamboni	300 Bausch & Lomb Place		Rochester	NY	14604		585-258-2800	585-258-2821	hzamboni@underbergkessler.com	Counsel to McAlpin Industries, Inc.
Union Pacific Railroad Company	Mary Ann Kilgore	1400 Douglas Street	MC 1580	Omaha	NE	68179		402-544-4195	402-501-0127	mkilgore@UP.com	Counsel to Union Pacific Railroad Company
Varnum, Riddering, Schmidt & Howlett LLP	Michael S. McElwee	Bridgewater Place	P.O. Box 352	Grand Rapids	MI	49501-0352		616-336-6827	616-336-7000	msmcelwee@varnumlaw.com	Co-Counsel to Tower Automotive, Inc.
Wachtell, Lipton, Rosen & Katz	Emil A. Kleinhaus	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	EAKleinhaus@wlrk.com	Counsel to Capital Research and Management Company
Wachtell, Lipton, Rosen & Katz	Richard G. Mason	51 West 52nd Street		New York	NY	10019-6150		212-403-1000	212-403-2000	RGMason@wlrk.com	Counsel to Capital Research and Management Company
Waller Lansden Dortch & Davis, PLLC	David E. Lemke, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	david.lemke@wallerlaw.com	Counsel to Nissan North America, Inc.
Waller Lansden Dortch & Davis, PLLC	Robert J. Welhoelter, Esq.	511 Union Street	Suite 2700	Nashville	TN	37219		615-244-6380	615-244-6804	robert.welhoelter@wallerlaw.com	Counsel to Nissan North America, Inc.
Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY	PHONE	FAX	EMAIL	PARTY / FUNCTION
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wnj.com	Counsel to Behr Industries Corp.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekvall@wglp.com	Counsel to Toshiba America Electronic Components, Inc.
Weinstein, Eisen & Weiss LLP	Aram Ordubegian	1925 Century Park East	#1150	Los Angeles	CA	90067		310-203-9393	310-203-8110	aordubegian@weineisen.com	Counsel to Orbotech, Inc.
Weltman, Weinberg & Reis Co., L.P.A.	Geoffrey J. Peters	175 South Third Street	Suite 900	Columbus	OH	43215		614-857-4326	614-222-2193	gpeters@weltman.com	Counsel to Seven Seventeen Credit Union
White & Case LLP	Glenn Kurtz Gerard Uzzi Douglas Baumstein	1155 Avenue of the Americas		New York	NY	10036-2787		212-819-8200		skurtz@ny.whitecase.com guzzi@whitecase.com dbaumstein@ny.whitecase.com	Counsel to Appaloosa Management, LP
White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
Whyte, Hirschboeck Dudek S.C.	Bruce G. Arnold	555 East Wells Street	Suite 1900	Milwaukee	WI	53202-4894		414-273-2100	414-223-5000	barnold@whdlaw.com	Counsel to Schunk Graphite Technology
Wickens Herzer Panza Cook & Batista Co	James W Moennich Esq	35765 Chester Rd		Avon	OH	44011-1262		440-930-8000	440-930-8098	jmoennich@wickenslaw.com	Counsel for Delphi Sandusky ESOP
Winstead Sechrest & Minick P.C.	R. Michael Farquhar	5400 Renaissance Tower	1201 Elm Street	Dallas	TX	75270		214-745-5400	214-745-5390	mfarquhar@winstead.com	Counsel to National Instruments Corporation
Winthrop Couchot Professional Corporation	Marc. J. Winthrop	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	mwinthrop@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	skeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
Womble Carlyle Sandridge & Rice, PLLC	Lillian H. Pinto	300 North Greene Street	Suite 1900	Greensboro	NC	27402		336-574-8058	336-574-4528	lpinto@wcsr.com	Counsel to Armacell
Zeichner Ellman & Krause LLP	Peter Janovsky	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	pjanovsky@zeklaw.com	Counsel to Toyota Tsusho America, Inc. and Karl Kufner, KG aka Karl Kuefner, KG
Zeichner Ellman & Krause LLP	Stuart Krause	575 Lexington Avenue		New York	NY	10022		212-223-0400	212-753-0396	skrause@zeklaw.com	Counsel to Toyota Tsusho America, Inc.

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Airgas, Inc.	David Boyle	259 Radnor-Chester Road, Suite 100	P.O. Box 6675	Radnor	PA	19087-8675	610-230-3064	Counsel to Airgas, Inc.
Akebono Corporation North America	Alan Swiech	34385 Twelve Mile Road		Farmington Hills	MI	48331	248-489-7406	Vice President of Administration for Akebono Corporation
Angelo, Gordon & Co.	Leigh Walzer	245 Park Avenue	26th Floor	New York	NY	10167	212-692-8251	
APS Clearing, Inc.	Andy Leinhoff Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
Berry Moorman P.C.	James P. Murphy	535 Griswold	Suite 1900	Detroit	MI	48226	313-496-1200	Counsel to Kamax L.P.; Optrex America, Inc.
Bingham McHale LLP	Michael J Alerding	10 West Market Street	Suite 2700	Indianapolis	IN	46204	317-635-8900	Counsel to Universal Tool & Engineering co., Inc. and M.G. Corporation
Cage Williams & Abelman, P.C.	Steven E. Abelman	1433 Seventeenth Street		Denver	CO	80202	303-295-0202	Counsel to United Power, Inc.
Calinoff & Katz, LLP	Dorothy H. Marinis-Riggio	140 East 45th Street	17th Floor	New York	NY	10017	212-826-8800	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Alumunim Ellay Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Coolidge, Wall, Womsley & Lombard Co. LPA	Sylvie J. Derrien	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Coompany
Curtis, Mallet-Prevost, Colt & Mosle LLP	Andrew M. Thau	101 Park Avenue		New York	NY	10178-0061	212-696-8898	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Curtis, Mallet-Prevost, Colt & Mosle LLP	David S. Karp	101 Park Avenue		New York	NY	10178-0061	212-696-6065	Counsel to Flextronics International, Inc., Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrylser Motors Company, LLC; DaimlerChrylser Canada, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
DiConza Law, P.C.	Gerard DiConza, Esq.	630 Third Avenue, 7th Floor		New York	NY	10017	212-682-4940	Counsel to Tyz-All Plastics, Inc.; Co-Counsel to Tower Automotive, Inc.
Dykema Gossett PLLC	Brendan G Best Esq	39577 Woodward Ave Ste 300		Bloomfield Hills	MI	48304	248-203-0523	Attorneys for Tremont City Barrel Fill PRP Group
Dykema Gossett PLLC	Gregory J. Jordan	10 Wacker	Suite 2300	Chicago	IL	60606	312-627-2171	Counsel to Tremont City Barrel Fill PRP Group
Fagel Haber LLC	Gary E. Green	55 East Monroe	40th Floor	Chicago	IL	60603	312-346-7500	Counsel to Aluminum International, Inc.
Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Grant & Eisenhofer P.A.	Geoffrey C. Jarvis	1201 North Market Street	Suite 2100	Wilmington	DE	19801	302-622-7000	Counsel to Teachers Retirement System of Oklahoma; Public Employees' Retirement System of Mississippi; Raifeisen Kapitalanlage-Gesellschaft m.b.H and Stichting Pensioenforde ABP
Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
Howard & Howard Attorneys PC	Lisa S Gretchko	39400 Woodward Ave	Ste 101	Bloomfield Hills	MI	48304-5151	248-723-0396	Intellectual Property Counsel for Delphi Corporation, et al.
Howick, Westfall, McBryan & Kaplan, LLP	Louis G. McBryan	3101 Tower Creek Parkway	Ste 600 One Tower Creek	Atlanta	GA	30339	678-384-7000	Counsel to Vanguard Distributors, Inc.
Hunter & Schank Co. LPA	John J. Hunter	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Hunter & Schank Co. LPA	Thomas J. Schank	One Canton Square	1700 Canton Avenue	Toledo	OH	43624	419-255-4300	Counsel to ZF Group North America Operations, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178	212-808-7800	Counsel to the Pension Benefit Guaranty Corporation
Klett Rooney Lieber & Schorling	Eric L. Schnabel	The Brandywine Building	1000 West Street, Suite 1410	Wilmington	DE	19801	(302) 552-4200	Counsel to Entergy
Latham & Watkins	John W. Weiss	885 Third Avenue		New York	NY	10022	212-906-1200	UCC Professional
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802	212-812-8340	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030	804-775-1178	Counsel to Siemens Logistics Assembly Systems, Inc.
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Miles & Stockbridge, P.C.	Kerry Hopkins	10 Light Street		Baltimore	MD	21202	410-385-3418	Counsel to Computer Patent Annuities Limited Partnership, Hydro Aluminum North America, Inc., Hydro Aluminum Adrian, Inc., Hydro Aluminum Precision Tubing NA, LLC, Hydro Aluminum Enfield Limited, Hydro Aluminum Rockledge, Inc., Norsk Hydro Canada, Inc., Emhart Technologies LLL and Adell Plastics, Inc.
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114	216-586-3939	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601	312-849-2020	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services
Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064	212-373-3157	Counsel to Ambrake Corporation; Akebono Corporation
Pickrel Shaeffer & Ebeling	Sarah B. Carter Esq	2700 Kettering Tower		Dayton	OH	45423		
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Reed Smith	Richard P. Norton	One Riverfront Plaza	1st Floor	Newark	NJ	07102	973-621-3200	Counsel to Jason Incorporated, Sackner Products Division
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333	330-670-3004	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492		Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075	248-352-4700	Counsel to Bing Metals Group, Inc.; Genral Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007	202-424-7500	Attorneys for Sanders Lead Co., Inc.
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215	614-464-8322	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102	817-810-5250	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626	714-966-1000	Counsel to Toshiba America Electronic Components, Inc.
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701	512-370-2800	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022	212-826-1100	Counsel to WL. Ross & Co., LLC

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
3D PRECISION TOOL INC	3D PRECISION TOOL INC	2963 E MILLER RD			FAIRVIEW	MI	48621-9702	
3D PRECISION TOOL INC	LARRY DILLAR	2963 E MILLER RD			FAIRVIEW	MI	48621-9702	
A 3 ACQUISITION CORP	MICHAEL KOPAK	309 OSWALD AVE			BATAVIA	IL	60510-9321	
A OK CONTROLS ENGINEERING INC	PHIL ROBERTSON	4375 E HOLLAND RD			SAGINAW	MI	48601	
ABC FLEXIBLE ENGINEERED PRODUCTS IN	AMILICAR HERRERA	100 RONSON DR			REXDALE	ON	M9W 1B6	CANADA
ABC PLASTIC MOULDING	AMILICAR HERRERA	3325 ORLANDO DR			MISSISSAUGA	ON	L4V1C5	CANADA
ACCESS ELECTRONICS INC	TOM CARTER	4190 GROVE AVE			GURNEE	IL	60031	
ACCURATE THREADED FASTENERS INC	JOHN LYONS	3550 W PRATT AVE			LINCOLNWOOD	IL	60712	
ACRA INC % OLDFORD & ASSOCIATES	PAT PATTERSON	3555 WALNUT ST			PORT HURON	MI	48060	
ACUTECH INDUSTRIES INC	SID PILLARS	2736 PRODUCT DR			ROCHESTER HILLS	MI	48309-3711	
ADAM OPEL AG	ATTN DIRECTOR OF FINANCE	FRIEDRICH LUTZMANN RING			RUSSELSHEIM		D 65423	FEDERL REPUBLIC OF GERMANY
ADAM OPEL GMBH	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
ADAMS OIL ENTERPRISES INC	MARK ADAMS	7030 EAST ST			SAGINAW	MI	48601	
ADELL PLASTICS INC	MICHAEL HOHL	4530 ANNAPOLIS RD			BALTIMORE	MD	21227	
ADVANCE BAG & PACKAGING COMPANY		5720 WILLIAMS LAKE RD			WATERFORD	MI	48329-3274	
ADVANCE ENGINEERING COMPANY	RICHARD SLOAN	12025 DIXIE AVE			REDFORD	MI	48239	
ADVANCED ELASTOMER SYSTEMS LP	JUDY A DEUTSHMAN	388 S MAIN ST			AKRON	OH	44311	
ADVANCED PRECISION MANUFACTURING	JIM CAUDLE	4911 MORRE MILL ROAD			HUNTSVILLE	AL	35811	
AGAPE PLASTICS INC	DUANE OVERBEEK	O 11474 1ST AVE NW			GRAND RAPIDS	MI	49544	
AGAPE PLASTICS INC	DUANE OVERBEEK	O 11474 1ST AVE NW			GRAND RAPIDS	MI	49544	
AGES SPA	MR LANZI	VIA TRINITA 80			SANTENA TO		10026	ITALY
AI SHREVEPORT LLC	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
AIR PRODUCTS AND CHEMICALS INC		PO BOX 538			ALLENTOWN	PENNSYLVANIA	18105	
AIRGAS INC	DAVID BOYLE	259 RADNOR CHESTER ROAD SUITE 100	PO BOX 6675		RADNOR	PA	19087-8675	
AKEBONO CORPORATION NORTH AMERICA	ALAN SWIECH	34385 TWELVE MILE ROAD			FARMINTON HILLS	MI	48331	
ALABAMA INCENTIVES FINANCING AUTHORITY	ATTN DR HENRY C MABRY III DIRECTOR OF FINANCE	STATE CAPITOL COMPLEX N 105	600 DEXTER AVENUE		MONTGOMERY	ALABAMA	36130	
ALCON INDUSTRIES INC	ALCON INDUSTRIES INC	7990 BAKER AVE			CLEVELAND	OH	44102	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
ALCONA TOOL & MACHINE INC	TOM THOMPSON JOE JAMES	325 LAKE ST DR PO BOX 340			LINCOLN	MI	48742	
ALEMITE CORPORATION	ALLEN HOBBS	1057 521 CORPORATE CTR STE 100			FORT MILL	SC	29715	
ALGAT INDUSTRIE SRL	FABRIZIO SALANDIN	STRADA CARLO 17			SAN CARLO CANAVESE TO		10070	ITALY
ALKEN ZIEGLER INC	ROBERT ZIEGLER	406 S PARK DR			KALKASKA	MI	49646	
ALKEN ZIEGLER INC	ROBERT ZIEGLER	406 S PARK DR			KALKASKA	MI	49646	
ALLAN TOOL & MACHINE CO INC	JEFF SCOTT	1822 E MAPLE			TROY	MI	48083	
ALLAN TOOL & MACHINE CO INC	JEFF SCOTT	1822 E MAPLE			TROY	MI	48083	
ALLEGRO MICROSYSTEMS INC		20929 KLINE DRIVE			CLINTON TOWNSHIP	MI	48038	
ALLIANCE PLASTICS % RWP KINSALE	KIM TRISCUIT REG SLS MGR	27275 HAGGERTY RD STE 500			NOVI	MI	48377	
ALLIANCE PLASTICS % RWP KINSALE	KIM TRISCUIT REG SLS MGR	27275 HAGGERTY RD STE 500			NOVI	MI	48377	
ALLIED SUPPLY CO INC		3205 10TH AVE SW			HUNTSVILLE	AL	35805-4027	
ALLIED SUPPLY CO INC	ALLIED SUPPLY CO INC	3205 10TH AVE SW			HUNTSVILLE	AL	35805-4027	
ALLIED TOOL & MACHINE CO	FRED BECKER	PO BOX 1407			SAGINAW	MI	48605-1407	
ALLOY ENGINEERING & CASTING COMPANY	ALLOY ENGINEERING & CASTING COMPANY	1700 W WASHINGTON ST			CHAMPAIGN	IL	61821	
ALLWAYS PRECISION INC	HARRY DIETZ	14001 S VAN DYKE RD			PLAINFIELD	IL	60544	
ALPHA STAMPING COMPANY	MARY CULBERTSON	33375 GLENDALE			LIVONIA	MI	48150	
ALPHA TECHNOLOGY CORP	DEAN SHEPARD	251 MASON RD PO BOX 168			HOWELL	MI	48844	
ALPS AUTOMOTIVE	CHARITY GLENN	1500 ATLANTIC BLVD			AUBURN HILLS	MI	48326	
ALPS AUTOMOTIVE INC		1500 ATLANTIC BLVD			AUBURN HILLS	MI	48326	
AM GENERAL CORP	JACK ROSENBLAD M&M KNOPF	12200 HUBBARD RD	PO BOX 3330		LIVONIA	MI	48151-3330	
AMCAN CASTINGS	ALAN HERRON	11528 S SAGINAW ST STE 201			GRAND BLANC	MI	48439	
AMERICAN AIKOKU INC	NAOHIKO MORI	520 LAKE COOK RD STE 180			DEERFIELD	IL	60015	
AMERICAN AIKOKU INC	RYOICHI HIROSE	520 LAKE COOK RD STE 180			DEERFIELD	IL	60015	
AMERICAN AXLE & MANUFACTURING	DOUG SIMOES PRODUCTION BUYER	2965 TECHNOLOGY DRIVE			ROCHESTER HILLS	MI	48309	
AMERICAN AXLE & MANUFACTURING INC		ONE DAUCH DRIVE			DETROIT	MI	48211-1198	
AMERICAN AXLE & MANUFACTURING INC		ONE DAUCH DRIVE			DETROIT	MI	48211-1198	
AMERICAN AXLE & MANUFACTURING SALES	JIM LIBLER	2965 TECHNOLOGY DR			ROCHESTER HILLS	MI	48309	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
AMERICAN AXLE & MFG INC	DOUG SIMOES PRODUCTION BUYER	1840 HOLBROOK AVENUE			DETROIT	MI	48212	
AMERICAN JEBCO CORP	JEFF KAUP	11330 MELROSE ST			FRANKLIN PARK	IL	60131	
AMERICAN KEEPER CORPORATION	HEUNGSIK YOON	3300 S COMMERCE DR			NEW CASTLE	IN	47362	
AMERICAN KEEPER CORPORATION	LEE GARRETT	3300 S COMMERCE DR			NEW CASTLE	IN	47362	
AMERICAN NATIONAL RUBBER CO	SYLVIA COSS	27620 FARMINGTON RD			FARMINGTON HILLS	MI	48334	
AMERICAN PRODUCTS	THEA LLOYD	610 RAHWAY AVE			UNION	NJ	7083	
AMERICAN PRODUCTS	THEA LLOYD	610 RAHWAY AVE			UNION	NJ	07083	
AMERICHEM INC	BRIAN KANNEL	155 E STEEL CORNERS RD			CUYAHOGA FALLS	OH	44224	
AMES	MIKE CARMAN	CTRA LAUREA MIRO 388			SAINT FELIU DE LLOBREGAT		8980	SPAIN
AMES REESE	MIKE CARMAN	2575 OLD PHILADELPHIA PK			BIRD IN HAND	PA	17505	
AMES RUBBER CORPORATION	MARYANN THOMAS	19 AMES BLVD			HAMBURG	NJ	07419	
AMG INDUSTRIES INC % CT CHARLTON &	W JASON WEST	24000 GREATER MACK AVE			ST CLAIR SHORES	MI	48080	
AMGOM SRL	BUYER ONLY HAS EMAIL NO NAME OR PHONE NO	FRAZIONE MASIO 94			POIRINO TO		10046	ITALY
AMI INDUSTRIES INC	RYAN THORPE	5093 RED OAK RD			LEWISTON	MI	49756	
AMTEC PRECISION PRODUCTS	ANDREW HAIN	1875 HOLMES RD			ELGIN	IL	60123	
ANDERSON COOK INC	ANDERSON COOK INC	44785 MACOMB INDUSTRIAL DR			CLINTON TOWNSHIP	MI	48036-1147	
ANDERSON COOK INC	CRAIG EVERLOVE	44785 MACOMB INDUSTRIAL DR			CLINTON TOWNSHIP	MI	48036-1147	
ANDROID INDUSTRIES KY LLC								
ANGELO GORDON & CO	LEIGH WALZER	245 PARK AVENUE	26TH FLOOR		NEW YORK	NY	10167	
ANN ARBOR MACHINE CO	BRUCE SWART	5800 SIBLEY RD			CHELSEA	MI	48118-1262	
APPLIED INDUSTRIAL TECHNOLOGY	JASON VASQUEZ	1150 N OUTER DR			SAGINAW	MI	48601	
APPLIED PROCESS INC EFT	STEVE HILL	12238 NEWBURGH RD			LIVONIA	MI	48150	
APS CLEARING INC	ANDY LEINHOFF	1301 S CAPITAL OF TEXAS HIGHWAY	SUITE B 220		AUSTIN	TX	78746	
ARCTIC CAT INC	JACK ROSENBLAD SALES MANAGER M&M KNOPF	601 BROOKS AVENUE SOUTH			THIEF RIVER FALL	MN	56701	
ARGOMM SPA	ANDRA GUALINI	VIA CAMOZZI 22			VILLONGO ITA		24060	ITALY
ARGOMM SPA	ANDRA GUALINI	VIA CAMOZZI 22			VILLONGO		24060	ITALY
ARGUS SERVICE CORPORATION	C CLAUDIA	PO BOX 130			CHESTERFIELD	MI	48047-0130	
ARIES ENGINEERING CO INC	TODD BRIESCHKE	130 ARIES DR			DUNDEE	MI	48131-9694	
ARK LES CORP	MARTIN FOXWORTHY	3400 YOUNKERS RD			RALEIGH	NC	27604	
ARKEMA INC	SABINE FLEMING	2000 MARKET ST			PHILADELPHIA	PA	19103	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
ARNOLD CENTER INC	MIKE SHEA	400 WEXFORD AVE			MIDLAND	MI	48640	
ARNOLD CENTER THE	KAREN NOGASKI	400 WEXFORD			MIDLAND	MI	48640	
ARNOLD TOOL & DIE CO	THOM MCKAY	48200 STRUCTURAL DRIVE			CHESTERFIELD	MI	48051	
ARNOLD TOOL & DIE CO	THOM MCKAY	48200 STRUCTURAL DRIVE			CHESTERFIELD	MI	48051	
ASC INC COTTAGE	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
ASC INCORPORATED	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
ASHLAND DISTRIBUTION	ANDREW J HIER	5200 BLAZER PKY			DUBLIN	OH	43017	
ASI ASSEMBLY SYSTEMS INNOVATORS	RYAN THORPE	6285 GARFIELD AVE			CASS CITY	MI	48726	
ASI ASSEMBLY SYSTEMS INNOVATORS	RYAN THORPE	6285 GARFIELD AVE			CASS CITY	MI	48726	
ASIA FORGING SUPPLY CO LTD	STEVE FRITTS	B1 207 SECTION 3 BEISHIN RD			SHINDIAN CITY		231	TAIWAN
ASSOCIATED SPRING%BARNES GROUP	STEPHEN BROOKS	15150 CLEAT ST			PLYMOUTH	MI	48170	
ATF DESIGN SERVICES		3913 PINE RD			CARO	MI	48723	
ATG PRECISION PRODUCTS	FRANK BACHELDOR	7545 N HAGGERTY RD			CANTON	MI	48187	
ATG PRECISION PRODUCTS	FRANK BACHELDOR	7545 N HAGGERTY RD			CANTON	MI	48187	
ATHENA PROTECTIVE COATINGS INC	LORRAINE LOVELL	2695 SLOUGH ST			MISSISSAUGA	ON	L4T 1G2	CANADA
ATHENS STATE COLLEGE INC	ATHENS STATE COLLEGE INC	300 N BEATY ST			ATHENS	AL	35611-1902	
ATLAS PRESSED METALS	JUDE PFINGSTER	125 TOM MIX DR			DUBOIS	PA	15801	
ATMOSPHERE ANNEALING INC	CRAIG BRIGGS	1801 BASSETT ST			LANSING	MI	48915	
ATMOSPHERE HEAT TREATING INC	JIM HAASE	30760 CENTURY DRIVE			WIXOM	MI	48393	
ATS AUTOMATION (SHANGHAI) CO LTD	CAVLIN CHUA	JINQIAO EXPORT PROCESSING ZONE			SHANGHAI	020	201201	CN
ATS AUTOMATION TOOLING SYSTEMS INC	DOUG OLER	250 ROYAL OAK RD			CAMBRIDGE	ON	N3H 4R6	CA
ATTENTIVE INDUSTRIES INC	JOHN LORD	502 KELSO			FLINT	MI	48506	
ATTENTIVE INDUSTRIES INC	JOHN LORD	502 KELSO			FLINT	MI	48506	
AUBECQ SOFEDIT	SANDRINE SAGOT	1 RUE EDISON BP 605			SAINT QUENTIN YVELINES		78280	FRANCE
AUMA TEC SA DE CV	OSCAR HERRERA	CALLE 2 NO 35 FRACC IND BENITO			QUERETARO QA		76120	MEXICO
AUSTIN TUBE PRODUCTS INC	DUANE OVERBEEK	5629 S FORMAN RD PO BOX 1120			BALDWIN	MI	49304	
AUTO CON CORP	BILL SCHEPKE	18901 FIFTEEN MILE RD			CLINTON TOWNSHIP	MI	48035	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
AUTOCAR LLC		PO BOX 190	551 S WASHINGTON ST		HAGERSTOWN	IN	47346	
AUTOMATED DEBURRING DIV PARTS FINIS	MIKE WESSELS	13251 STEPHENS DR			WARREN	MI	48089	
AUTOMATIC PRESS	SUPPLIER CLOSED **EMAIL DALE 10 24	402 N GLASPIE PO BOX 106			OXFORD	MI	48371	
AUTOMATIC PRESS	SUPPLIER CLOSED **EMAIL DALE 10 24 HE IS OUT OF TOWN UNTIL 11 5	402 N GLASPIE PO BOX 106			OXFORD	MI	48371	
AUTOMATIC SPRING PRODUCTS CORP	MATT VALLIERE	803 TAYLOR ST			GRAND HAVEN	MI	49417	
AUTOMATIC SPRING PRODUCTS CORP	PAT DESHAW	803 TAYLOR ST			GRAND HAVEN	MI	49417	
AUTOMOTIVE ADVISORY PARTNERS	BILL ZIELKE	199 PIERCE ST STE 202			BIRMINGHAM	MI	48009	
AUTOMOTIVE PRODUCTS	HERB MORRISON FINANCE AND LOGISTICS				OLD WESTBURY	NY	11568-0153	
AVERY DENNISON CO FASTENER DIVISION	NICK PENTESCU	33228 W 12 MILE RD PMB 326			FARMINGTON HILLS	MI	48334	
B I TECHNOLOGIES	DAN SPARKS	4200 BONITA PL			FULLERTON	CA	92835	
B I TECHNOLOGIES	DAN SPARKS	4200 BONITA PL			FULLERTON	CA	92835	
B&B DESIGN INC	DALE CARLSON	PO BOX 305			GRAND HAVEN	MI	49417	
BACHMAN TOOL & DIE CO	LEON BACHMAN	1111 4TH AVE NE PO BOX 189			INDEPENDENCE	IA	50644	
BAILEY MANUFACTURING COMPANY LLC	JOHN HINES	10979 BENNETT STATE RD PO 356			FORESTVILLE	NY	14062	
BAILEY MANUFACTURING COMPANY LLC	JOHN HINES	10979 BENNETT STATE RD PO 356			FORESTVILLE	NY	14062	
BALDOMERO VENTURA SL	ROGER PAPASSEIT	CTRA DE VALLDORIOLF KM 0 245			LA ROCA 08		08430	SPAIN
BASF CORPORATION	MARY LYNN BRIDGE	1609 BIDDLE AVE			WYANDOTTE	MI	48192	
BATESVILLE TOOL & DIE INC	TIM LAMBERT	177 SIX PINE RANCH RD			BATESVILLE	IN	47006	
BAY CITY BLUE PRINT & SUPPLY COMPAN	ACCOUNT PAYABLE	608 COLUMBUS AVE			BAY CITY	MI	48708-6486	
BAY INDUSTRIAL FINISHING INC	DAVE GRZEGURCZKY	2632 BROADWAY ST			BAY CITY	MI	48708	
BAYTECH INDUSTRIES INC	JOHN BURKE	820 BRIDGEVIEW N			SAGINAW	MI	48604	
BEI DUNCAN ELECTRONICS	PAUL CAIN	170 TECHNOLOGY DR			IRVINE	CA	92618	
BEKAERT CORP EFT	PAT POLING	E PINE & LAKE STS PO BOX 608			ORRVILLE	OH	44667	
BELL ENGINEERING EFT	KEN BESS	735 SOUTH OUTER DR			SAGINAW	MI	48601	
BELTLINE ELECTRIC MOTOR REPAIR INC	BELTLINE ELECTRIC MOTOR REPAIR INC	520 OLD TRINITY LN			DECATUR	AL	35601	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
BENCHMARK INC	LAURA MARTIN	4660 13TH ST			WYANDOTTE	MI	48192	
BEND ALL AUTOMOTIVE	ALFRED NAPOLITANO	115 WANLESS CT			AYR	ON	N0B 1E0	CANADA
BENTELER AUTOMOTIVE CORP	MIKE STAVAR BUYER	VENDOR 700217	1780 POND RUN		AUBURN HILLS	MI	48326	
BERGQUIST COMPANY THE	CHRISTOPHER GREINER	18930 W 78TH ST			CHANHASSEN	MN	55317	
BERKSHIRE PARTNERS	JEANINE NEUMANN	ONE BOSTON PLACE			BOSTON	MA	02108-4401	
BERRY MOORMAN PC	JAMES P MURPHY	535 GRISWOLD	SUITE 1900		DETROIT	MI	48226	
BHARAT FORGE AMERICA INC	BILL HELLER	2807 S MARTIN L KING BLVD			LANSING	MI	48910	
BICAR SA DE CV	BENJAMIN HERNANDEZ	ALEJANDRINA NO 6 COL LA JOYA			TALNEPANTLA EM		54160	MEXICO
BILL FORGE PVT LTD	DONALD ULRICH	9C BOMMASANDRA INDUSTRIAL AREA			BANGALORE		560099	INDIA
BING METALS GROUP	SAM	1200 WOODLAND AVE			DETROIT	MI	48211	
BING STEEL INC	JENNIFER SAVOIE	1500 E EUCLID			DETROIT	MI	48211	
BINGHAM MCHALE LLP	MICHAEL J ALERDING	10 WEST MARKET STREET	SUITE 2700		INDIANAPOLIS	IN	46204	
BISHOP STEERING TECHNOLOGY INC		8802 BASH STREET	SUITE A		INDIANAPOLIS	IN	46256	
BISHOP STEERING TECHNOLOGY INC		8802 BASH STREET	SUITE A		INDIANAPOLIS	IN	46256	
BISHOP STEERING TECHNOLOGY INC		PO BOX 50190			INDIANAPOLIS	IN	46250-6910	
BISHOP STEERING TECHNOLOGY INC		PO BOX 501910			INDIANAPOLIS	IN	46250-6910	
BISHOP STEERING TECHNOLOGY INC	JOE JUKOMSKI	8802 BASH ST STE A PO 501910			INDIANAPOLIS	IN	46256	
BLACK RIVER MANUFACTURING	PAT PATTERSON	2625 TWENTIETH ST			PORT HURON	MI	48060	
BLISSFIELD MANUFACTURING EFT	DAN SIKKENG	626 DEPOT ST			BLISSFIELD	MI	49228	
BLUE WATER AUTOMOTIVE SYSTEMS INC	MARY ELEN JOHNSON	1515 BUSHA HWY			MARYSVILLE	MI	48040	
BMB STEERING INNOVATION GMBH	DAVID JAMES	BARBARASTR 30			SCHOENEBECK SA		39218	GERMANY
BMW TECHNIK GMBH		HANAUER STRASSE 46				MUNC HEN	D-80992	GERMANY
BMW TECHNIK GMBH					MUNCHEN		D 80788	GERMANY
BNL USA INC	ANDREW RICHARDS	56 LEONARD ST			FOXBORO	MA	2035	
BNL USA INC	ANDREW RICHARDS	56 LEONARD ST			FOXBORO	MA	02035	
BODYCOTE THERMAL PROCESSING	SCOTT WERNER	8468 RONDA DRIVE			CANTON	MI	48187	
BORAMCO INC	MIKE SLISHER	104 INDUSTRIAL PARK DR BOX 6			WALKERTON	IN	46574	
BOSCH CORP ROBERT	GREG KUBINSKI	38000 HILLS TECH DR			FARMINGTON HILLS	MI	48018	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
BOSCH CORP ROBERT	GREG KUBINSKI	38000 HILLS TECH DR			FARMINGTON HILLS	MI	48018	
BOURNS	KEVIN TIMMERMAN	1200 COLUMBIA AVE			RIVERSIDE	CA	92507	
BRAZING CONCEPTS LLC	JASON TELL	94 CONCEPT DR			COLDWATER	MI	49036	
		589 S MAIN ST PO BOX 227						
BRC RUBBER GROUP INC	PHIL MEYERS				CHURUBUSCO	IN	46723	
BREHM PRAEZISIONSTECHNIK GMBH & CO		BOSCHSTR 1			ULM	BW	89079	DE
BREHM PRAZISIONSTECHNIK GMBH & CO K	THOMAS BREHM	1133 E MAPLE RD STE 201			TROY	MI	48083	
BREHM PRAZISIONSTECHNIK GMBH & CO K	THOMAS BREHM	1133 E MAPLE RD STE 201			TROY	MI	48083	
BREMEN BEARINGS INC	JEFF GODFREY	2928 GARY DR			PLYMOUTH	IN	46506	
BRIGHTON TOOL & DIE CO EFT	TIM BARNES	735 N 2ND ST			BRIGHTON	MI	48116	
BRIGHTON TOOL & DIE CO EFT	TIM BARNES	735 N 2ND ST			BRIGHTON	MI	48116	
BROENS INDUSTRIES PTY LTD	STUART CORBETT	20 WILLIAMSON RD			INGLEBURN	NS	2565	AU
BROWN DOUG PACKAGING PRODUCTS INC		4223 EDGELAND AVE			ROYAL OAK	MI	48073	
BROWN DOUG PACKAGING PRODUCTS INC	KIM CRUM	4223 EDGELAND AVE			ROYAL OAK	MI	48073	
BROWN RUDNICK BERLACK ISRAELS LLP	ROBERT J STARK	SEVEN TIMES SQUARE			NEW YORK	NY	10036	
BRUEL & KJAER NORTH AMERICA INC		2815 COLONNADES CT STE A			NORCROSS	GA	30071	
BUCK COMPANY INC	TOM PALLAN	897 LANCASTER PIKE			QUARRYVILLE	PA	17566	
BUCK COMPANY INC	TOM PALLAN	897 LANCASTER PIKE			QUARRYVILLE	PA	17566	
		1085 DEARBORN DRIVE						
BUCKEYE CUSTOM PRODUCTS INC					COLUMBUS	OH	43085	
BUEHLER MOTORS INC	DARRYL PARISH	175 SOUTHPORT DR STE 900			MORRISVILLE	NC	27560	
BUEHLER MOTORS INC	DARRYL PARISH	175 SOUTHPORT DR STE 900			MORRISVILLE	NC	27560	
BULTEN AUTOMOTIVE GMBH	JULIO HAS NOT RESPONDED	INDUSTRIESTRASSE 20			BERGKAMEN NW		59192	GERMANY
BURKLAND TEXTRON INC	MIKE SALGAT	6520 S STATE RD			GOODRICH	MI	48438	
BURKLAND TEXTRON INC	MIKE SALGAT	6520 S STATE RD			GOODRICH	MI	48438	
BURR OAK TOOL & GAUGE CO	DAVID C CLARK	PO BOX 338			STURGIS	MI	49091-0338	
		33722 JAMES J POMPO DR			FRASER	MI	48026-1645	
C & N MANUFACTURING INC		PO BOX 1122			BUFFALO	NY	14240-1122	
CADPO INC		1490 W 121ST AVENUE	SUITE 201		WESTMINSTER	CO	80234	
CADVENTURE INC		38883 HODGSON ROAD			WILLOUGHBY	OH	44094	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
CAGE WILLIAMS & ABELMAN PC	STEVEN E ABELMAN	1433 SEVENTEENTH STREET			DENVER	CO	80202	
CALEDON TUBING	SCOTT VANROOY	580 JAMES ST S PO BOX 3249			ST MARYS	ON	N4X 1A8	CANADA
CALINOFF & KATZ LLP	DOROTHY H MARINIS RIGGIO	140 EAST 45TH STREET	17TH FLOOR		NEW YORK	NY	10017	
CAMBRON ENGINEERING	BASIL HALL	3800 EAST WILDER RD			BAY CITY	MI	48706-2126	
CAMCAR DIVISION OF TEXTRON CANADA	CHRIS VANHEUSDEN	87 DISCO RD			REXDALE	ON	M9W 1M3	CANADA
CAMCAR LLC BELVIDERE OPS	CHRIS VANHEUSDEN	826 E MADISON ST			BELVIDERE	IL	61008	
CAMCAR LLC BELVIDERE OPS	CHRIS VANHEUSDEN	826 E MADISON ST			BELVIDERE	IL	61008	
CAMCAR LLC DECORAH OPS	CHRIS VANHEUSDEN	1302 KERR DR			DECORAH	IA	52101	
CAMCAR LLC ROCHESTER OPS	CHRIS VANHEUSDEN	4366 OLD US HWY 31 N			ROCHESTER	IN	46975	
CAMCAR LLC SPENCER OPS	CHRIS VANHEUSDEN	502 INDUSTRY DR PO BOX 856			SPENCER	TN	38585	
CAMCAR LLC WYTHEVILLE OPS	CHRIS VANHEUSDEN	345 E MARSHALL ST			WYTHEVILLE	VA	24382	
CAMCAR TEXTRON DE MEXICO	CHRIS VANHEUSDEN	AV ATENEA 101 EDIFICIO 12			SANTA CATARINA NL		66350	MEXICO
CAMI AUTOMOTIVE INC SERVICE	BARRY MOMNEY PURCHASING BUYER	PO BOX 1005			INGERSOLL	ON	N5C 4A6	CANADA
CANON USA INC		1 CANON PLZ			NEW HYDE PARK	NY	11042-1119	
CAOUTCHOUCS MODERNES	DIDIER GAILLARD	9 RUE DE L'EPINOY			GAMACHES FR		80220	FRANCE
CAPPLUGS LLC	BEV HARTEN	2150 ELMWOOD AVE			BUFFALO	NY	14207	
CAPPLUGS LLC	GORDY HALMHUBER	2150 ELMWOOD AVE			BUFFALO	NY	14207	
CAPSONIC AUTOMOTIVE INC	SETH GUTKOWSKI	3121 UNIVERSITY DR STE 120			AUBURN HILLS	MI	48326	
CAPSONIC AUTOMOTIVE INC	SETH GUTKOWSKI	3121 UNIVERSITY DR STE 120			AUBURN HILLS	MI	48326	
CAPSTAN ATLANTIC	CHRIS GAULIN	10 CUSHING DR			WRENTHAM	MA	2093	
CAPSTAN ATLANTIC	CHRIS GAULIN	10 CUSHING DR			WRENTHAM	MA	02093	
CAPTIVA PACKAGING INC		1253 S WATER ST			SAGINAW	MI	48601-2560	
CAPTIVA PACKAGING INC	KEN FISCHER	1253 S WATER ST			SAGINAW	MI	48601-2560	
CARAUSTAR INDUSTRIES	BOB ISAACS	1301 S WHEELER ST			SAGINAW	MI	48602	
CARAVAN KNIGHT FACILITIES MGMT LLC	BRANDON J BORDEAUX	304 S NIAGARA ST			SAGINAW	MI	48602	
CARDANES SA DE CV	FERNANDO YAEZ	ACCESO III NO 3 FI BENITO JUAR			QUERETARO QRO		76120	MEXICO
CARDINAL MACHINE CO	BRIAN PENNINGTON	860 TACOMA CT			CLIO	MI	48420	
CARLTON BATES	DAVID KANIECKI	1530 GOODYEAR DR STE A			EL PASO	TX	79936	
CARLYLE GROUP	MICHAEL STEWART	520 MADISON AVE NO 41			NEW YORK	NY	10022	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
CARPENTER TECHNOLOGY CORP	MIKE HARRIS	101 W BERN ST PO BOX 14662			READING	PA	19612	
CARPENTER TECHNOLOGY CORP	MIKE HARRIS	101 W BERN ST PO BOX 14662			READING	PA	19612	
CARPLASTIC SA DE CV		PARQUE INDUSTRIAL MONTERREY			APODACA	NUEVO LEON	66600	MEX
CASTELLON S A	LUIS MIGUEL BARBA	CALLE HIERRO NO 1			TORREJON DEARDOZ MADRID		28850	SPAIN
CASTROL INDUSTRIAL NORTH AMERICA	BRIAN STOPYAK	150 W WARRENVILLE RD			NAPERVILLE	IL	60563	
CASTWELL PRODUCTS	RICH RATKA	7800 N AUSTIN AVE			SKOKIE	IL	60077	
CASTWELL PRODUCTS	RICH RATKA	7800 N AUSTIN AVE			SKOKIE	IL	60077	
CECH CORP	HLDE MCDONALD	3984 W CABARET TRL W			SAGINAW	MI	48603-2250	
CENTENNIAL TECHNOLOGIES INC	JOE HAMMIS	1335 AGRICOLA RD			SAGINAW	MI	48604-9702	
CENTERBRIDGE	STEPHEN GIRSKY	375 PARK AVE 12TH FL			NEW YORK	NY	10152	
CENTERLESS REBUILDERS INC	CRAIG WASHINSKI	PO BOX 480549			NEW HAVEN	MI	48048	
CENTRAL SPRING INC	NAJEEB	39159 PASEO PADRE PKY STE 311			FREEMONT	CA	94538	
CENTRAL SPRING INC	NAJEEB	39159 PASEO PADRE PKY STE 311			FREEMONT	CA	94538	
CENTRAL WAREHOUSE CO	PATRICK RIFFEL	2027 RUST AVE			SAGINAW	MI	48601	
CENTRAL WAREHOUSE CO EFT	TOM MEYER	1825 RUST AVE			SAGINAW	MI	48601	
CERBERUS CAPITAL MANAGEMENT	DEV KAPADIA	299 PARK AVE FL 22			NEW YORK	NY	10171	
CHAMBER OF COMMERCE	TOWNSHIP OF BUENA VISTA	3380 MACK ROAD			SAGINAW	MI	48601	
CHARLES ARENT	DIMENSION MACHINE	24750 21 MILE RD			MACOMB	MI	48042	
CHICAGO RAWHIDE SKF USA INC	PATRICK WILCOX	46815 PORT ST			PLYMOUTH	MI	48170	
CHICAGO RAWHIDE SKF USA INC	PATRICK WILCOX	46815 PORT ST			PLYMOUTH	MI	48170	
CHIEF EXECUTIVE OFFICER		DHB COMPONENTES AUTOMOTIVOS SA	AVENIDA DAS INDUSTRIAS NO 864		PORTO	ALEGRE		RS-BRAZIL
CHINA AERO TECHNOLOGY IMPORT AND EXPORT BEIJING COMPANY	ATTN MR LI JIANCHENG	67 JIAO NAN ST	PO BOX 33 16		BEIJING			CHINA
CHINA AUTOMOTIVE SYSTEMS INC	HENGLONG BLD	HUARZHONG SOFTWARE PARK	GUANSHAN 1ST ROAD		WUHAN CITY	HUBEI PROVINCE		CHINA
CHINA AUTOMOTIVE SYSTEMS INC	HENGLONG BLD	HUARZHONG SOFTWARE PARK	GUANSHAN 1ST ROAD		WUHAN CITY	HUBEI PROVINCE		CHINA

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
CHIRON AMERICA INC	CRIS TAYLOR	10950 WITHERS COVE PARK DR			CHARLOTTE	NC	28278	
CIE CELAYA SA DE CV	JAMIE AGUIRRE	AV NORTE 4 CUATRO 100			CELAYA GJ	CO	38010	MEXICO
CIE CELAYA SA DE CV	JAMIE AGUIRRE	AV NORTE 4 CUATRO 100			CELAYA GJ		38010	MEXICO
CIE MECAUTO	JAIME AGUIRRE	CALLE MENDIGORRITXU 140			VITORIA GASTEIZ 01		01010	SPAIN
CIKAUTO S COOP	OLGA AGUIRRE	B MAGDALENA 2B			BERRIATUA		48710	SPAIN
CIRTEQ LTD	STEVE BARRETT	COLNE ROAD GLUSBURN			KEIGHLEY YW ENGLAND		BD20 BQP	ENGLAND
CITY OF SAGINAW	CITY CLERKS OFFICE	1315 SOUTH WASHINGTON AVE			SAGINAW	MI	48601	
CLARION SINTERED METALS INC EFT	MICHAEL J NEDZINSKI	MONTMORENCI RD PO BOX S			RIDGEWAY	PA	15853	
CLARION SINTERED METALS INC EFT	MICHAEL J NEDZINSKI	MONTMORENCI RD PO BOX S			RIDGEWAY	PA	15853	
CLAUDEM	STEVE BARRETT	ZONE INDUSTRIELLE DU TONNELIER			BOUTIGNY PROUAI FR		28410	FRANCE
CLEVELAND DIE & MFG CO	DAVE GEORGE	20303 1ST AVE			MIDDLEBURG HEIGHTS	OH	44130	
CLEVELAND MANUFACTURING DIV	PAT SMITH	1265 W 65TH ST			CLEVELAND	OH	44102	
CM DE QUERETARO S DE RL MI	JULIO HAS NOT RESPONDED	CALLE 2 129 NAVE 16 ZONA IND			QUERETARO QA		76100	MEXICO
CNH INDUSTRIAL SA DE CV		ZONA INDUSTRIAL BENITO JUAREZ			QUERETARO	QRO	76130	MEX
COHEN WEISS & SIMON	BRUCE SIMON	330 W 42ND STREET			NEW YORK	NY	10036	
COLBERT & WINSTEAD PC	AMY WOOD MALONE	1812 BROADWAY			NASHVILLE	TN	37203	
COLD HEADING COMPANY THE	RICHARD BENIGNI	21777 HOOVER ROAD			WARREN	MI	48089	
COLD HEADING COMPANY THE	RICHARD BENIGNI	21777 HOOVER ROAD			WARREN	MI	48089	
COLFOR MANUFACTURING INC	DAVE BUSH	3255 ALLIANCE RD NW			MALVERN	OH	44644	
COLFOR MANUFACTURING INC	DAVE BUSH	3255 ALLIANCE RD NW			MALVERN	OH	44644	
COLLINS & AIKMAN	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
COLUMBIA INDUSTRIAL SALES CORP	MARK BUELTEL	2501 THUNDERHAWK COURT			DAYTON	OH	45414	
COLUMBIA INDUSTRIAL SALES CORP	MARK BUELTEL	2501 THUNDERHAWK COURT			DAYTON	OH	45414	
COLUMBIA MARKING TOOLS INC		27430 LUCKINO DR			CHESTERFIELD	MI	48047	
COMBINED VEHICLE TECHNOLOGIES INC		447 EAST ELMWOOD			TROY	MI	48083	
COMMERCIAL EQUIPMENT CO INC	SUE BARBEAN	3160 CABARET TRL S			SAGINAW	MI	48603-2202	
COMMERCIAL STEEL TREATING CORP	JOE BONFOEY	31440 STEPHENSON HWY			MADISON HEIGHTS	MI	48071	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
COMMERCIAL TOOL & DIE INC	RICK BURKE	5351 RUSCHE DR NW			COMSTOCK PARK	MI	49321	
COMPONENTES DE AUTOMOCION RECYTEC		PG IND GOJAIN C SAN BARTOLOME 15			LEGUTIANO	01	01170	ES
COMPONENTES Y CONJUNTOS SA	ISIDRO ALFONSO	POL IND GUARNIZO 43			EL ASTILLERO CANTABRIA		39671	SPAIN
COMPUTER ASSET MANAGEMENT CORP		PO BOX 111			LAKELAND	MI	48143	
CONSUMERS POWER COMPANY		212 WEST MICHIGAN AVENUE			JACKSON	MICHIGAN		
CONTECH DIV OF SPX	GEORGE A MCDOUGALL	PO BOX 1706			E LANSING	MI	48823	
CONTECH DIV OF SPX	GEORGE A MCDOUGALL	PO BOX 1706			E LANSING	MI	48823	
COOLIDGE WALL WOMSLEY & LOMBARD CO LPA	STEVEN M WACHSTEIN	33 WEST FIRST STREET	SUITE 600		DAYTON	OH	45402	
COOLIDGE WALL WOMSLEY & LOMBARD CO LPA	SYLVIE J DERRIEN	33 WEST FIRST STREET	SUITE 600		DAYTON	OH	45402	
COOPER STANDARD AUTOMOTIVE	TODD KAY	2650 OPDYKE RD PO BOX 217009			AUBURN HILLS	MI	48321	
COORDINATE MEASUREMENT SPECIALISTS	KATHY DAVIS	46425 PEARY CT			NOVI	MI	48377	
CORPORATE WAREHOUSE SERVICES	JENNIFER GILLOTT	2301 COMMERCE DR			DECATUR	AL	35601	
CORPORATE WAREHOUSE SERVICES INC		2301 COMMERCE DR			DECATUR	AL	35601	
CORPORATE WAREHOUSE SERVICES INC	CORPORATE WAREHOUSE SERVICES INC	2301 COMMERCE DR			DECATUR	AL	35601	
COUZENS LANSKY		39395 W 12 MILE STE 200			FARMINGTON HILLS	MI	48331	
COYNE OIL CORP	LYNN GRANGER	914 W PICKARD RD PO BOX 9			MT PLEASANT	MI	48804	
CPR III INC	CHARLES RING	380 SOUTH ST			ROCHESTER	MI	48307	
CREFORM CORPORATION		PO BOX 830			GREER	SC	29651	
CROWN AUTOMOTIVE SALES CO INC		POBOX 607			MARSHFIELD	MA	02050-0607	
CROWN GROUP INC THE	RICK RINGLE	133 DAVIS STREET			PORTLAND	TN	37148	
CSM MANUFACTURING CORP%T BARR SALES	DON LINDSEY	29600 NORTHWESTERN PO BOX 2106			SOUTHFIELD	MI	48037	
CSM MANUFACTURING CORP%T BARR SALES	DON LINDSEY	29600 NORTHWESTERN PO BOX 2106			SOUTHFIELD	MI	48037	
CSX TRANSPORTATION		500 WATER STREET SC J180			JACKSONVILLE	FL	32202-4467	
CURTIS MALLET PREVOST COLT & MOSLE LLP	ANDREW M THAU	101 PARK AVENUE			NEW YORK	NY	10178-0061	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
CURTIS MALLET PREVOST COLT & MOSLE LLP	DAVID S KARP	101 PARK AVENUE			NEW YORK	NY	10178-0061	
CURTIS MALLET PREVOST COLT & MOSLE LLP	STEVEN J REISMAN	101 PARK AVENUE			NEW YORK	NY	10178-0061	
CURTIS METAL FINISHING	BRIAN P LOWRY	6645 SIMS DR			STERLING HTS	MI	48313	
D & D DESIGN ALABAMA INC		3113 IVY AVE SW STE D			HUNTSVILLE	AL	35805-4698	
D & D DESIGN ALABAMA INC	D & D DESIGN ALABAMA INC	3113 IVY AVE SW STE D			HUNTSVILLE	AL	35805-4698	
D&D DESIGNS INC	DON DELAY	920 TACOMA CT			CLIO	MI	48420	
D&R TECHNOLOGY LLC	DAVID HARTLEY	400 E FULLERTON AVE			CAROL STREAM	IL	60188	
DAERIM MTI CO LTD	TIFFANY FORMSMA	415 1 BAEKJA RI SOOSIN MYEN			CHONAN CHUNGNAM		330 881	KOREA
DAEWOO	NICKY KWANG	3000 TOWN CENTER STE 407			SOUTHFIELD	MI	48075	
DAILMER CHRYSLER AG		1000 CHRYSLER DRIVE			AUBURN HILLS	MI	48326	
DAIMLER CHRYSLER CORP 82042	LISA CLARK BUYER HALFSHAFTS CHRIS KNOLL BUYER HPS RICHARD STAUDER BUYER MOPAR PROCUREMENT	PO BOX 537927			LIVONIA	MI	48153	
DAIMLERCHRYSLER AG CENTER FAHRWERK	JEAN C LYNN	MERCEDESSTRASSE 1			HAMBURG HH		21079	GERMANY
DAIMLERCHRYSLER CORPORATION	KIM KOLB	CIMS 485 13 32	1000 CHRYSLER DRIVE		AUBURN HILLS	MI	48326-2766	
DAJACO INC EFT	GEORGE WITTBRODT	49715 LEONA DR			CHESTERFIELD	MI	48051	
DAKKOTA INTEGRATED SYSTEMSLLC	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
DANA CORP	JIM JAMROG	2651 S 600 E			COLUMBIA CITY	IN	46725	
DANA CORP	MIKE WALKER BUYER	10000 BUSINESS BLVD			DRY RIDGE	KY	41035	
DANA MODULES	MIKE WALKER BUYER	4440 NORTH ATLANTIC BLVD			AUBURN HILLS	MI	48326	
DANA MODULES TOLEDO	MIKE WALKER BUYER	315 MATZINGER ROAD			TOLEDO	OH	43612	
DATAWARE INC	DATAWARE INC	5153 EXCHANGE DR			FLINT	MI	48507	
DATWYLER RUBBER + PLASTICS INC	MICHAEL HERI	1790 TECHNOLOGY PL			MARION	SC	29571	
DAVID GUTIERREZ OCAMPO	DAVID GUTIERREZ	CARRETERA A HUIMILPAN 66			VILLA CORREGIDORA QA		76920	MEXICO
DAVIS POLK & WARDWELL	DONALD BERNSTEIN BRIAN RESNICK	450 LEXINGTON AVENUE			NEW YORK	NY	10017	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
DAWLEN CORP EFT	JOE JOHNSON	PO BOX 884			JACKSON	MI	49204	
DAWLEN CORP EFT	KEVIN CUMMINGS	PO BOX 884			JACKSON	MI	49204	
DAYCO PRODUCTS INC	DARLENE GRIFFIN	1955 ENTERPRISE WAY			ROCHESTER HILLS	MI	48309	
DAYCO PRODUCTS INC	DARLENE GRIFFIN PURCHASING BUYER	3100 MARICAMP ROAD			OCALA	FL	34471	
DAYTON COMPANY INDUSTRIAL REAL ESTATE	ATTENTION MR CRAIG DAYTON	4860 WEST GERONIMO STREET			CHANDLER	ARIZO NA	85226	
DBG	KEVIN PARSONS	1555 ENTERPRISE RD			MISSISSAUGA	ON	L4W 4L4	CANADA
DC MEX SA DE CV	OSCAR ZAMORA	AV ALFREDO DEL MAZO NUM 9			ATIZAPAN		52948	MEXICO
DE AMERTEK VEHICLE ELECTRONICS	PAUL FIZOR	300 WINDSOR DR			OAK BROOK	IL	60523	
DE AMERTEK VEHICLE ELECTRONICS	PAUL FIZOR	300 WINDSOR DR			OAK BROOK	IL	60523	
DECATUR ATHLETIC CLUB INC	DECATUR ATHLETIC CLUB INC	219 2ND AVE SE			DECATUR	AL	35601-2307	
DECISIONEERING INC		1515 ARAPAHOE ST STE 1311			DENVER	CO	80202-2113	
DECOLETAJE Y TORNILLERIA SA	XAVIER LLEAL	CTRA BANYOLES FIGUERES KM 2 3			BANYOLES GIRONA		17820	SPAIN
DEKALB METAL FINISHING INC	DENNIS FRY	625 W 15TH PO BOX 70			AUBURN	IN	46706	
DELL FINANCIAL SERVICES L P		14050 SUMMIT DR BUILDING A STE 101			AUSTIN	TX	78758	
DELPHI AUTOMOTIVE SYSTEMS BRASIL	ROBERTO VALDUGA	AV GOIAS 1860			SAO CAETANO DO SUL SP BRAS	IL	09550	
DELPHI AUTOMOTIVE SYSTEMS BRASIL	ROBERTO VALDUGA	AV GOIAS 1860			SAO CAETANO DO SUL		9550	BRASIL
DELPHI CHASIS SYSTEM	RHONDA FREEMAN	5820 DELPHI DR			TROY	MI	48098	
DELPHI CORPORATION		PO BOX 431			WARREN	OH	44486	
DELPHI CORPORATION	SEAN CORCORAN KAREN CRAFT	5725 DELPHI DRIVE			TROY	MI	48098	
DELPHI DELCO ELECTRONICS SYSTEMS	WILLIAM FLYNN	5725 DELPHI DR MS 483400516			TROY	MI	48098	
DELPHI DELCO ELECTRONICS SYSTEMS	WILLIAM FLYNN	5725 DELPHI DR MS 483400516			TROY	MI	48098	
DELPHI E & C SEC	EDMUNDO RODRIGUEZ	32 CELERITY WAGON			EL PASO	TX	79906	
DELPHI ELECTRONICS SUZHOU CO LTD	EMMA YANG	NO 123 CHANGYANG RD SUSHOU IND			SUZHOU JIANGSU		215216	CHINA
DELPHI ENERGY AND ENGINE MGT SYS	RHONDA FREEMAN	5820 DELPHI DR			TROY	MI	48098	
DELPHI FRANCE SAGINAW DIV	SUSANA LUMIER	81 RUE DE LA ROCHELLE			STRASBOURG		67026	FRANCE

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
DELPHI INTERIOR & LIGHTING SYSTEMS		M C 116 250 NORTHWOODS BLVD			VANDALIA	OH	43577	
DELPHI INTERIOR & LIGHTING SYSTEMS	**DALE IS WAITING TO HEAR FROM PLT 6 AND OUT OF OFC TIL 11 5 ELAINE AND TIM Z NO CONTACT	M C 116 250 NORTHWOODS BLVD			VANDALIA	OH	43577	
DELPHI MECHATRONIC SYSTEMS	DIANA SALDMVAR	5725 DELPHI DR			TROY	MI	48098	
DELPHI PACKARD ELECTRIC SYSTEMS	JEAN TURNER	5725 DELPHI DR MC: 483 400 301			TROY	MI	48098	
DELPHI PACKARD ELECTRIC SYSTEMS	JEAN TURNER	5725 DELPHI DR MC: 483 400 301			TROY	MI	48098	
DELPHI POLSKA SP	PAWEL DYKOWSKI	UL TOWAROWA 6			TYCHY		43110	POLAND
DELPHI PROD & SERV SOLUTIONS		1441 WEST LONG LAKE ROAD			TROY	MI	48098	
DELPHI PROD & SERV SOLUTIONS		PO BOX 1743 SPARTAN CLOSE	WARWICK			WAR WICK SHIRE	CV346ZQ	ENGLAND
DELPHI S BANGALORE	M VENKATRAM	PLOT NO 98 A PHASE II KIADE IND			BANGALORE		562106	INDIA
DELPHI S SAGINAW STEERING SYSTEMS		PLOT NO 98 A PHASE II KIADE IND			BANGALORE	IN	562106	IN
DEPARTMENT OF JUSTICE	MICHAEL GARCIA	1 ST. ANDREWS PLAZA			NEW YORK	NY	10007	
DESIGN SOLUTIONS		OUDE BOSSCHEWEG 11B	5301 LA ZALTBOMMEL					THE NETHERLANDS
DESIGN SOLUTIONS		OUDE BOSSCHEWEG 11B	5301 LA ZALTBOMMEL					THE NETHERLANDS
DESIGNER PLASTICS SALES EFT	DAVID JONES	POST OFFICE BOX 160			ARAB	AL	35016	
DETROIT HEADING COMPANY	GORDY HALMHUBER	6421 LYNCH RD			DETROIT	MI	48234	
DETROIT HEADING COMPANY	GORDY HALMHUBER	6421 LYNCH RD			DETROIT	MI	48234	
DEVRIES INTERNATIONAL INC	MATT ANDERSON	1645 REYNOLDS AVE			IRVINE	CA	92714	
DEVRIES INTERNATIONAL INC	MATT ANDERSON	1645 REYNOLDS AVE			IRVINE	CA	92714	
DEWAYNES QUALITY METAL COATINGS	CONLEY SANDERS	205 N INDUSTRIAL DR			LEXINGTON	TN	39351	
DIAMOND DESIGN & ENGINEERING INC		12055 W FREELAND RD			FREELAND	MI	48623	
DIC INTERNATIONAL USA LLC	TONY PIRRO	500 FRANK W BURR BLVD GLENPT			TEANECK	NJ	07666	
DICONZA LAW PC	GERARD DICONZA ESQ	630 THIRD AVENUE 7TH FLOOR			NEW YORK	NY	10017	
DIEMAKERS INC EFT	GEORGE NEWTON	801 SECOND ST PO BOX 278			MONROE CITY	MO	63456	
DIEMAKERS INC EFT	GEORGE NEWTON	801 SECOND ST PO BOX 278			MONROE CITY	MO	63456	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
DIMENSION MACHINE TOOL INCORPORATED		24750 21 MILE RD			MACOMB	MI	48043	
DIMENSION MACHINE TOOL INCORPORATED DIMENSION MACHINE ENGINEERING LLC		24750 21 MILE RD			MACOMB	MI	48042	
DIMENSION MACHINE TOOL INCORPORATED DIMENSION MACHINE ENGINEERING LLC		24750 21 MILE RD			MACOMB	MI	48043	
DIVERSIFIED MACHINE INC	RUSS POLLACK	2280 W GRAND RIVER AVE			HOWELL	MI	48843	
DOBSON INDUSTRIAL INC	ROD COLLIER	PO BOX 1368			BAY CITY	MI	48706-0368	
DON RUNKLE	DON RUNKLE	2692 W LONG LAKE RD			WEST BLOOMFIELD	MI	48323	
DONNA R WILSON	C O THOMAS C WIMSATT ATTORNEY FOR PLAINTIFF	CHAKLUS JUNGERHELD HAHN & WASHBURN PC	PO BOX 6128		SAGINAW	MI	48608-6128	
DOOSAN INFRACORE AMERICA CORP	CHARLIE CARLAND	14900 GALLEON DR			PLYMOUTH	MI	48170	
DOUG BROWN PACKAGING PRODUCTS	RUSS SAGER	4223 EDGELAND			ROYAL OAK	MI	48073	
DOW CORNING CORP	BOB MUSCH	2200 W SALZBURG RD PO BOX 994			MIDLAND	MI	48686	
DRAKE MANUFACTURING SERVICE CO INC	JIM VOSMICK	4371 N LEAVITT RD NW			WARREN	OH	44485	
DRESCO MACHINE & TOOL CO EFT	PAT MARTIN	1311 N SHERMAN ST			BAY CITY	MI	48708	
DRIV LOK INC EFT	PATRICK RUETZ	1140 PARK AVE			SYCAMORE	IL	60178	
DRIV LOK INC EFT	PATRICK RUETZ	1140 PARK AVE			SYCAMORE	IL	60178	
DRIVELINE SYSTEMS LLC	DON DIGIOVANNI	6421 MATERIAL AVE			LOVES PARK	IL	61111	
DSM ENGINEERING PLASTICS EFT	KEITH M SIOPE	2267 W MILL RD PO BOX 3333			EVANSVILLE	IN	47731	
DSM ENGINEERING PLASTICS INC		2267 WEST MILL ROAD			EVANSVILLE	INDIA NA	47732	
DSPACE INC		28700 CABOT DR STE 1100			NOVI	MI	48377	
DTR INDUSTRIES INC	DICK BRUMBAUGH	320 SNIDER RD			BLUFFTON	OH	45817	
DTR INDUSTRIES INC	DICK BRUMBAUGH	320 SNIDER RD			BLUFFTON	OH	45817	
DUPONT DENEMOURS POLYMERE I	MARCIA BELL	950 STEPHENSON HWY PO BOX 7013			TROY	MI	48007	
DUPONT MEXICO SA DE CV	EDGAR DMAZ AMBROSINO	HOMERO 206 PISO 15 CHAPULTEPEC			MEXICO CITY DF		11570	MEXICO
DURA AUTOMOTIVE SYSTEMS INC	ANDY CHEUNG	2791 RESEARCH DRIVE			ROCHESTER HILLS	MI	48309	
DURA AUTOMOTIVE SYSTEMS INC	ANDY CHEUNG	2791 RESEARCH DRIVE			ROCHESTER HILLS	MI	48309	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
DURA AUTOMOTIVE SYSTEMS REICHE GMBH	MARIANNE LEMBFELD	7 9 16 GASSTR POSTFACH 1849			LAGE NW		32777	GERMANY
DYBROOK PRODUCTS INC EFT	TOM FERGUSON	5232 TOD AVE SW UNIT 23			WARREN	OH	44481	
DYKEMA GOSSETT PLLC	BRENDAN G BEST ESQ	39577 WOODWARD AVE STE 300			BLOOMFIELD HILLS	MI	48304	
DYKEMA GOSSETT PLLC	GREGORY J JORDAN	10 WACKER	SUITE 2300		CHICAGO	IL	60606	
DYNACAST CANADA	BILL HEILMAN	330 AVRO ST			POINTE-CLAIRE PQ		H9R 5W5	CANADA
DYNACAST INC	BILL HEILMAN	25952 COMMERCE CENTER DR			LAKE FOREST	CA	92630	
E M ENGINEERED COATING SOLUTIONS	DALE G JACKS	14830 23 MILE ROAD			SHELBY TOWNSHIP	MI	48315	
E Z GO DIVISION OF TEXTRON INC		1451 MARVIN GRIFFIN RD			AUGUSTA	GA	30906	
EAGLE FASTENER	JOHN SMITH	2431 PONTIAC RD			AUBURN HILLS	MI	48326	
EATON HYDRAULICS	MISTY PRITCHETT	14615 LONE OAK RD			EDEN PRAIRE	MN	55344	
ECSI INC	JOHN TIDWELL	1288 N HIGHWAY 36			CAMERON	TX	76520-3665	
EFD INDUCTION INC	TOM CROCKER	31511 DEQUINDRE RD			MADISON HEIGHTS	MI	48071	
ELEANOR BARKER	TENNESSEE VALLEY AUTHORITY	ECONOMIC DEVELOPMENT OCP2A	26 CENTURY BLVD STE 100	P O BOX 292409	NASHVILLE	TN	37229-2409	
ELECTRONIC DATA SYSTEMS CORP	MICHAEL NEFKENS	5505 CORPORATE DRIVE MSIA			TROY	MI	48098	
ELECTRONIC DATA SYSTEMS CORPORATION	ELECTRONIC DATA SYSTEMS CORP	US HWY 31			ATHENS	AL	35611	
ELLIOTT TAPE INC	CRYSTAL MCFADDEN	1882 POND RUN			AUBURN HILLS	MI	48326	
EMAG HOLDING GMBH	EMAG USA LLC	38800 GRAND RIVER AVE			FARMINGTON HILLS	MI	48335	
EMC CORP		PO BOX 9103			HOPKINTON	MA	01748	
EMI CORP		28300 EUCLID AVE			WICKLIFFE	OH	44092	
EMPIRE ELECTRONICS	JOHN TREMBOWICZ	214 E MAPLE PO BOX 1128			TROY	MI	48099	
EMPIRE ELECTRONICS	JOHN TREMBOWICZ	214 E MAPLE PO BOX 1128			TROY	MI	48099	
ENGINEERED CUSTOM LUBRICANTS	BOB PRIZGINT	45800 MAST ST			PLYMOUTH	MI	48170	
ENGINEERED SINTERED COMPONENTS	JOHN DANIEL	250 OLD MURDOCK RD			TROUTMAN	NC	28166	
ENRICAU SA	IVANA GUIGON ILICIC	50 RUE JACQUES BALMAT BP 405			VOUGY		74130	FRANCE
ENRIQUE PACHECO	GLOBAL COMMODITY MANAGER	GENERAL MOTORS CORPORATION	300 RENASSANCE CENTER		DETROIT	MI	48265-3000	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
ENVIRONMENTAL PROTECTION AGENCY	ARIEL RIOS BUILDING	1200 PENNSYLVANIA AVE NW			WASHINGTON	DC	20460	
ENVIRONMENTAL PROTECTION AGENCY	MARCUS C PEACOCK	DEPUTY ADMINISTRATOR	ARIEL RIOS BUILDING	1200 PENNSYLVANIA AVE NW	WASHINGTON	DC	20460	
ENVIRONMENTAL PROTECTION AGENCY REGION 1		1 CONGRESS ST STE 1100			BOSTON	MA	02114-2023	
ENVIRONMENTAL PROTECTION AGENCY REGION 10		1200 SIXTH AVE			SEATTLE	WA	98101	
ENVIRONMENTAL PROTECTION AGENCY REGION 2		290 BROADWAY			NEW YORK	NY	10007-1866	
ENVIRONMENTAL PROTECTION AGENCY REGION 3		1650 ARCH ST			PHILADELPHIA	PA	19103-2029	
ENVIRONMENTAL PROTECTION AGENCY REGION 4	ATLANTA FEDERAL CENTER	61 FORSYTH ST SW			ATLANTA	GA	30303-3104	
ENVIRONMENTAL PROTECTION AGENCY REGION 5		77 WEST JACKSON BLVD			CHICAGO	IL	60604-3507	
ENVIRONMENTAL PROTECTION AGENCY REGION 6	FOUNTAIN PLACE 12TH FL STE 1200	1445 ROSS AVE			DALLAS	TX	75202-2733	
ENVIRONMENTAL PROTECTION AGENCY REGION 7		901 NORTH 5TH ST			KANSAS CITY	KS	66101	
ENVIRONMENTAL PROTECTION AGENCY REGION 8		999 18TH ST STE 500			DENVER	CO	80202-2466	
ENVIRONMENTAL PROTECTION AGENCY REGION 9		75 HAWTHORNE ST			SAN FRANCISCO	CA	94105	
EPA HAZARDOUS SUBSTANCE	SUPERFUND YORK OIL SITE	US EPA REG II SUPERFUND ACCT	PO BOX 360188M		PITTSBURGH	PA	15251	
EPA HAZARDOUS SUBSTANCE SF	RELIABLE EQUIPMENT MI	ACCT NO 05297T126A SITE LE	PO BOX 70753		CHICAGO	IL	60673	
EPA HAZARDOUS SUBSTANCE SF	RELIABLE EQUIPMENT MI	ACCT NO 05297T126A SITE LE	PO BOX 70753		CHICAGO	IL	60673	
EPA HAZARDOUS SUBSTANCE SUPERF	C O MELLON BANK	3 MELLON BANK CTR RM 153 2713			PITTSBURGH	PA	15259	
EPA HAZARDOUS SUBSTANCE SUPERFUND		PO BOX 360582M			PITTSBURGH	PA	15251	
EPA HAZARDOUS SUBSTANCE SUPERFUND	US EPA RGN IV SUPERFUND ACCTG	PO BOX 100142			ATLANTA	GA	30384	
EPA HAZARDOUS SUBSTANCE SUPERFUND EPA REGION III	SUPERFUND ACCTG	PO BOX 360515			PITTSBURGH	PA	15251	
EPA HAZARDOUS SUBSTANCE SUPERFUND YORK OIL SITE	US EPA REG II SUPERFUND ACCT	PO BOX 360188M			PITTSBURGH	PA	15251	
EPA TRI DATA PROCESSING		P O BOX 1513			LANHAM	MD	20703	
EPIC TECHNICAL GROUP AN ECHLIN AUTO	TODD BAGGETT	2910 WATERVIEW DR			ROCHESTER HILLS	MI	48309	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
ERMETAL OTOMOTIV VE ESVA SANAYI TICARET AS	ATTENTION MR COSKUN UNCULU VICE GN MNG COMMERCIAL	YENI YALOVA YOLU	DEMIRTAS ORGANIZE SANAYI	NILUFER		BURS A	16369	TURKEY
ETS LACROIX	CECIL	ZONE SYNERGIE RUE 4EME AVE			MEUNG SUR LOIRE 45		45130	FRANCE
EUCLID INDUSTRIES EFT	CARMEN GUELI	1655 TECH DRIVE			BAY CITY	MI	48706	
EWING MANAGEMENT GROUP	STEVE COLDER	712 FIFTH AVE FL 31			NEW YORK	NY	10019	
EXTREME TOOL & ENGINEERING	EXTREME TOOL & ENGINEERING	999 PRODUCTION DR			WAKEFIELD	MI	49968	
EXTREME TOOL & ENGINEERING	PETE WIELAND	999 PRODUCTION DR			WAKEFIELD	MI	49968	
EXXON MOBIL	ANDY DONLON	1400 S HARRISON			OLATHE	KS	66061	
EXXON MOBIL MEXICO SA DE CV	JOSE A LEAL	PONIENTE 146 NO 760 COL IND			MEXICO DF		02300	MEXICO
F & G MULTISLIDE	DENNIS HUPE	130 INDUSTRIAL DR PO BOX 39			FRANKLIN	OH	45005	
F & G MULTISLIDE	DENNIS HUPE	130 INDUSTRIAL DR PO BOX 39			FRANKLIN	OH	45005	
FAG BEARING LTD	JILL CSAPO	801 ONTARIO ST			STRATFORD	ON	N5A 6T2	CANADA
FAGEL HABER LLC	GARY E GREEN	55 EAST MONROE	40TH FLOOR		CHICAGO	IL	60603	
FAISON OFFICE PRODUCTS CO	STEVE GILLOSPIE	3251 REVERE ST STE 200			AURORA	CO	80011-1847	
FANUC ROBOTICS AMERICA INC	MICHAEL VANWORMER	3900 W HAMLIN RD			ROCHESTER HILLS	MI	48309-3253	
FARROW RUSSELL A LTD	DARIO AGNOLIN	2001 HURON CHURCH RD PO BX 333			WINDSOR	ON	N9A 6L6	CANADA
FAS CONTROLS INC	ANNETTE WHALEY	1100 AIRPORT RD			SHELBY	NC	28150	
FEDERAL MOGUL CORP	SHIRLEY WAITERS	9104 ALEX HARVIN HWY			SUMMERTON	SC	29148	
FEDERAL MOGUL CORP ENGINE & TRANS G	SHIRLEY WAITERS	9104 ALEX HARVIN HWY			SUMMERTON	SC	29148	
FEDERAL MOGUL SYSTEMS PROTECTION GR	MARC SCHUMAKER	241 WELSHPOOL RD			EXTON	PA	19341	
FEDERAL MOGUL SYSTEMS PROTECTION GR	MARC SCHUMAKER	241 WELSHPOOL RD			EXTON	PA	19341	
FEDERAL SCREW WORKS	CARMIN BEAN	20229 9 MILE RD			ST CLAIR SHORES	MI	48080	
FEDERAL SCREW WORKS	JOHN FLANNERY	20229 9 MILE RD			ST CLAIR SHORES	MI	48080	
FELSS GMBH	MATHIEU REICHARDT	DIESELSTR 2			KOENIGSBACH- STEIN	BW	75203	DE
FELTERS CORPORATION	JIM CLOW	1750 E BIG BEAVER RD			TROY	MI	48083	
FERNDALE ELECTRIC CO INC	JOESPH PONTONE	915 E DRAYTON ST			FERNDALE	MI	48220-1199	
FIAT AUTO SPA	PRODUCT & PROCESS ENGINEERING	INNOVATION & COMPONENTS DEVELOPMENT PROCESSES	CSOL SETTEMBRINI				40 - 10135	TORINO

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
FIAT AUTOMOVEIS SA		CX POSTAL 141			BETIM, MG		32530-000	BRAZIL
FIBERFIL ENGINEERED PLASTICS INC	TERRY CHAMLEE	233 ARVIN AVE			STONE CREEK	ON	L83 2L9	CANADA
FILTERTEK INC	EUGENE ALTWIES	11411 PRICE RD			HEBRON	IL	60034	
FINE CORPORATION	BOB LIFSEY	27620 FARMINGTON RD STE 101			FARMINGTON HILLS	MI	48334	
FINISHING SERVICES	STEVE KLEITCH	877 ANN ST			YPSILANTI	MI	48197	
FINN POWER USA INC	FINN POWER USA INC	619 ESTES AVE			SCHAUMBURG	IL	60193-4402	
FIRST INERTIA SWITCH	SUPPLIER CLOSED	G 10386 N HOLLY RD PO BOX 480			GRAND BLANC	MI	48439	
FISHERCAST GLOBAL	JOE PETRILLO	710 NEAL DR PO BOX 179			PETERBOROUGH	ON	K9J 6X7	CANADA
FLEX TECHNOLOGIES	MIKE SPRAGGINS	10524 E GRAND RIVER AVE STE110			BRIGHTON	MI	48116	
FLEXTRONICS INTERNATIONAL	CARRIE L SCHIFF	305 INTERLOCKEN PARKWAY			BROOMFIELD	CO	80021	
FLEXTRONICS INTERNATIONAL USA INC	PAUL W ANDERSON	2090 FORTUNE DRIVE			SAN JOSE	CA	95131	
FLOMERICS INC		257 TURNPIKE RD STE 100			SOUTHBOROUGH	MA	01772	
FLOYD MANUFACTURING CO INC	ALFONSO FLOYD	105 CLARK DRIVE			EAST BERLIN	CT	06023	
FMT FUTURE MANUFACTURING TECHNOLOGY	WILLIAM MCGAUGHEY	VIA TORINO 77			BOSCONERO	TO	10080	IT
FOAMADE INDUSTRIES	STEVE BROWN	2550 AUBURN CT PO BOX 215110			AUBURN HILLS	MI	48057	
FORD CUSTOMER SERVICE DIVISION	TIFFANY BLEWETT BUYER NA PURCHASING	CHASSIS&HEAVY TRUCK PURCHASING	PO BOX 3000		LIVONIA	MI	48151	
FORD MOTOR CO OF AUSTRALIA LTD	DORIS CHEN PURCHASING MANAGER	PRIVATE MAIL BAG 6	CAMPBELLFIELD 3061		VICTORIA	VIC		AUSTRALIA
FORD MOTOR CO OF CANADA LTD		PARTS DISTRIBUTION CENTER	8000 DIXIE RD		BRAMALEA	ON	L6T2J7	CANADA
FORD MOTOR COMPANY	MATT VOLLMER RYAN HALLER VINCENT TUCKER MATTHEW CUFF JENITA MCCLUE CORE CBG BUYER	ROTUNDA DRIVE AT SOUTHFIELD	PO BOX 1587 B		DEARBORN	MI	48121	
FORD MOTOR COMPANY	SALES MANAGER	1 PROVING GROUND RD			YUCCA	AZ	86438	
FORD MOTOR OF AUSTRALIA PROD	DORIS CHEN PURCHASING MANAGER	CAMPBELLFIELD 3061			VICTORIA	VIC		AUSTRALIA
FORD WERKE	DR JAN TRIBIAHN PURCHASING MANAGER	HENRY FORD STRASSE	SUPPLIER CODE G272A		66740 SAARLOUIS			GERMANY
FORD WERKE AG	DR JAN TRIBIAHN PURCHASING MANAGER	POSTFACH 60 40 02			50735 KOELN			GERMANY
FORTEQ CZECH SRO	VACLAV KDJR	KOPISTRY 1			MOST CZ		43401	CZECH REPUBLIC

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
FOUR SLIDE TECHNOLOGY INC	ROGER PELC	2130 E 10 MILE RD			WARREN	MI	48091	
FREESCALE SEMICONDUCTOR INC	RICHARD LEE CHAMBERS III	6501 WILLIAM CANNON DRIVE WEST	MD OE16		AUSTIN	TX	78735	
FREUDENBERG IBERICA SA SDAD EN COMA	BILL HAUBERT	GURRI 1 POL IND CAN VOLART APT			PARETS DEL VALLES BARCELONA		08150	SPAIN
FREUDENBERG NOK GENERAL PARTNERSHIP	BILL HAUBERT	47690 E ANCHOR CT			PLYMOUTH	MI	48170	
FREUDENBERG NOK GP	BILL HAUBERT	555 MARATHON BLVD PO BOX 269			FINDLAY	OH	45839	
FRIED FRANK HARRIS SHRIVER & JACOBSON	BRAD ERIC SHELER BONNIE STEINGART VIVEK MELWANI JENNIFER L RODBURG RICHARD J SLIVINSKI	ONE NEW YORK PLAZA			NEW YORK	NY	10004	
FTI CONSULTING INC	RANDALL S EISENBERG	3 TIMES SQUARE	11TH FLOOR		NEW YORK	NY	10036	
FUKOKU SOUTH CAROLINA INC	MASAHICO TSUBOTA	325 HUNTER INDUSTRIAL PARK RD			LAURENS	SC	29360	
FULTON INDUSTRIES INC	LARRY REKAR	135 E LINFOOT ST PO BOX 377			WAUSEON	OH	43567	
FULTON INDUSTRIES INC	LARRY REKAR	135 E LINFOOT ST PO BOX 377			WAUSEON	OH	43567	
FURUKAWA ELECTRIC CO LTD	TONY UMEMOTO	2 3 MARUNDUCHI 2 CHOME			CHIYODA KU TOKYO		1008322	JAPAN
FURUKAWA ELECTRIC NORTH AMERICA APD	PATRICK SETSUDA	47677 GALLEON DR			PLYMOUTH	MI	48170	
FUTURE ENGINEERING INC	STEVE DAVIDEK	PO BOX 189			FLUSHING	MI	48433	
FUYU MOULDING & TOOLING (TIANJIN) C	ZHAOCHUNHUI	NO 73 BAIHE RD TEDA			TAINJIN 030		300457	CHINA
GAGNIER RKM INC	GARY STREETMAN	209 DOUGLAS PO BOX 92			MONTROSE	MI	48457	
GALE FIRE PROTECTION INC	SCOTT REDBURN	10270 PIERCE RD			FREELAND	MI	48623-9036	
GALNIK SA DE CV	RENATO VILLASEQOR	AV DE LA LUZ 24 NAVE 17			QUERETARO QA		76120	MEXICO
GARLOCK BEARINGS INC	ANITA	700 MID ATLANTIC PKWY			THOROFARE	NJ	08086	
GARLOCK RUBBER TECHNOLOGIES	SHERRY TAYLOR	201 DANA DR PO BOX 1000			PARAGOULD	AR	72450	
GARY J BARTZ	SHINNERS & COOK P C	5195 HAMPTON PLACE			SAGINAW	MI	48604-9576	
GBS CORP	JIM ELLOIT	1035 N MERIDIAN RD			YOUNGSTOWN	OH	44509-1016	
GE ADVANCED MATERIALS	TOM HOTTERMAN	11515 VANSTORY DR STE 140			HUNTERSVILLE	NC	28078	
GE ADVANCED MATERIALS LNP	TOM HOTTERMAN	11515 VANSTORY DR STE 140			HUNTERSVILLE	NC	28078	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
GEMINI PLASTICS EFT	LANA GORDON	4385 GARFIELD AVE			UBLY	MI	48475	
GENE INDUSTRIES INC	MATT HEWITT	1930 S 23RD ST			SAGINAW	MI	48601	
GENERAL ALUMINUM MFG CO INC	SCOTT PAULOT	1370 CHAMBERLAIN BLVD PO BX 28			CONNEAUT	OH	44030	
GENERAL BROACH & ENGINEERING INC	MARK HALE	307 SALISBURY ST			MORENCI	MI	49256	
GENERAL ELECTRIC CO INC	GENERAL ELECTRIC COMPANY	3322 MEM PKWY SW STE 220			HUNTSVILLE	AL	35801-5348	
GENERAL ELECTRIC COMPANY	VALERIE VENABLE	9930 KINCEY AVENUE			HUNTSVILLE	NC	28078	
GENERAL MACHINE SERVICE EFT	LOIS BICKEL	494 E MORLEY			SAGINAW	MI	48601	
GENERAL MACHINE SERVICE EFT	MEREDITH	494 E MORLEY			SAGINAW	MI	48601	
GENERAL MOTORS CORPORATION	GENERAL MOTORS	PO BOX 300			DETROIT	MI	48265	
GENERAL MOTORS CORPORATION	MICHAEL GLAGOLA	PO BOX 300			DETROIT	MI	48265	
GENERAL MOTORS OF CANADA LTD	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
GENESEE PACKAGING EFT	BERTHA RODGERS	PO BOX 7716			FLINT	MI	48507	
GENESEE PACKAGING INC	CAROL HATCH	PO BOX 7716			FLINT	MI	48507-0716	
GENFAST MANUFACTURING COMPANY	NO LONGER OUR SUPPLIER PO CANCELLED	PO BOX 1690			BRANTFORD	ON	N3T 5V7	CANADA
GENOVESE JOBLOVE & BATTISTA PA	CRAIG P RIEDERS ESQ	100 SE 2ND STREET	SUITE 4400		MIAMI	FL	33131	
GENERAL MOTORS CORP	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
GENUINE PARTS COMPANY	MOTION INDUSTRIES INC	226 WOODALL			DECATUR	AL	35603	
GERREF INDUSTRIES INC	JOANN STROBEL	206 N YORK ST			BELDING	MI	48809-1834	
GEVELOT EXTRUSION % NARENS ASSOC IN	DENNIS WALSH	29200 NORTHWESTERN HWY STE 200			SOUTHFIELD	MI	48304	
GEVELOT EXTRUSION % NARENS ASSOC IN	DENNIS WALSH	29200 NORTHWESTERN HWY STE 200			SOUTHFIELD	MI	48304	
GHSP	JASON SCHOMER	5700 CROOKS RD STE 225			TROY	MI	48098	
GHSP	JASON SCHOMER	5700 CROOKS RD STE 225			TROY	MI	48098	
GILL MFG	DAVE WOJIE	522 N MAIN STREET STE 100			MILFORD	MI	48381	
GKN SINTER METALS	DAVE HICKOFF	330 UNIVERSITY DR			AUBURN HILLS	MI	48326	
GKN SINTER METALS	DAVE HICKOFF	112 HARDING ST			WORCESTER	MA	01604	
GKN SINTER METALS GERMANTOWN	DAVE HICKOFF	N112 W18700 MEQUON PO BOX 1009			GERMANTOWN	WI	53022	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
GKN SINTER METALS INC EMPORIUM	DAVE HICKOFF	1 AIRPORT RD PO BOX 493			EMPORIUM	PA	15834	
GKN SINTER METALS INC SALEM GLOVES INC	DAVE HICKOFF GLOVES INC	BECK MILLS RD PO BOX 312			SALEM	IN	47167	
		1950 COLLINS BLVD			AUSTELL	GA	30106-3618	
GM AFRICA & MIDDLE EAST FZE	JENNIFER STARR BUYER	PILOT M 00783 JEBEL ALI	DUBAI		DUBAI			UNITED ARAB EM
GM AUTOWORLD INDONESIA	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
GM DE MEXICO SA DE CV	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
GM DO BRASIL LTDA	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
GM OF CANADA LTD SERVICE	MARSHA SMITH SR BUYER	1908 COLONEL SAM DRIVE			OSHAWA	ON	L1H 8P7	CANADA
GMTG PONTIAC	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
GENERAL DYNAMICS LAND SYSTEMS LLC	MUSKEGON OPERATIONS TECHNICAL CENTER	640 SEMINOLE ROAD			MUSKEGON	MI	49441	
		2565 NORTHWEST PARKWAY			ELGIN	IL	60123	
GNP INC PARKER SEAL	CRAIG KURKECHIAN							
GOBAR SYSTEMS INC	PEDRO SILVA BOB SLOUFFMAN	3320 E 14TH ST			BROWNSVILLE	TX	78521	
GOBAR SYSTEMS INC	PEDRO SILVA BOB SLOUFFMAN	3320 E 14TH ST			BROWNSVILLE	TX	78521	
GOLDA JOSEPH	JOSEPH GOLDA	2678 MILLER RD			METAMORA	MI	48455	
GOMATEC ESPANA SL	R ENDERS	CI RICARDO DE LA CIERVA 52			SANT ESTEVE SESROVIRE 08		08635	SPAIN
GOODYEAR TIRE & RUBBER CO	CHRIS DAVIES	100 GALLERIA STE 200 BOX 5099			SOUTHFIELD	MI	48034	
GOSHEN DIE CUTTING GDC INC	MARK EVELER	815 LOGAN ST PO BOX 98			GOSHEN	IN	46526	
GOYETTE MECHANICAL COMPANY INC	DOMINIC GOYETTE	PO BOX 33			FLINT	MI	48501	
		706 BOND AVE NW PO BOX 141397						
GR SPRING & STAMPING INC	LARRY BEURKENS				GRAND RAPIDS	MI	49504	
GRAFF TRUCK CENTERS INC		1401 S SAGINAW ST			FLINT	MI	48503-3704	
GRAHAM SALES & ENGINEERING	KEN WOLPERT	334 S WATER ST			SAGINAW	MI	48607	
GRAND RAPIDS CONTROLS % CT CHARLETO	JIM WEIDE	24000 GREATER MACK AVE			ST CLAIR SHORES	MI	48080	
GRANT & EISENHOFER PA	GEOFFREY C JARVIS	1201 NORTH MARKET STREET	SUITE 2100		WILMINGTON	DE	19801	
GREENBRIAR EQUITY GROUP	JOHN DAILEADER	555 THEODORE FREM D AVE STE A 201			RYE	NY	10580	
GREENDALE SCREW PRODUCT CO EFT	BJ DAMMAN	287 E GOLDEN GATE AVE			DETROIT	MI	48203	
GREER STOP NUT	KATHLEEN HOLDSWORTH	481 MCNALLY DR			NASHVILLE	TN	37211	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
GRIPCO DIV EMHART AUTOMOTIVE	MARTIN ZEOLI	7345 NORTH 400 EAST			MONTPELIER	IN	47359	
GROOM LAW GROUP	LONIE A HASSEL	1701 PENNSYLVANIA AVENUE NW			WASHINGTON	DC	20006	
GRUPO ABC DE MEXICO SA DE CV	LUIS HURTADO	AVENIDA NORTE 4 NO 7			SAN JUAN DEL RIO		76809	MEXICO
GRUPO INDUSTRIAL TEBO SA DE CV	FERNANDO BONABEL	AVE 2 NO 5 PARQUE IND CARTAGENA			TULTITLAN ESTADO DE		51918	MEXICO
GUIDE CORPORATION		2915 PENDLETON AVE			ANDERSON	IN	46016	
HAMLIN TOOL & MACHINE CO INC EFT	BOB SEIGWALD	1671 EAST HAMLIN ROAD			ROCHESTER	MI	48307	
HANK THORN CO INC	HANK THORN CO INC	29164 WALL ST			WIXOM	MI	48393-3524	
HARLEY DAVIDSON MOTOR COMPANY		3700 WEST JUNEAU AVENUE			MILWAUKEE	WI	53208	
HARLEY DAVIDSON MOTOR COMPANY GROUP INC	ATTN VICE PRESIDENT ENGINEERING	3700 WEST JUNEAU AVENUE			MILWAUKEE	WI	53208	
HARRINGTON AUTOMOTIVE PRODUCTS	TONY SHATAWY	2555 MATTE BLVD			BROSSARD PQ	PQ	J4Y 2H1	CANADA
HARTFORD BEARING CO	FRANK WILLARD	20630 HARPER STE 201			HARPER WOODS	MI	48225	
HAWK DESIGN INC	MIKE SLASINSKI	7201 DANNY DR			SAGINAW	MI	48609	
HEINEMAN JR & SONS	DAN EMMENECKE	3562 RIDGECREST DR			MIDLAND	MI	48642	
HEINRICH MUELLER MASCHINENFABRIK GM	ELMAR PISCHEL	GOEPFINGER STR 1 3			PFORZHEIM	BW	75179	DE
HELLER EHRMAN LLP	CARREN SHULMAN	TIMES SQUARE TOWER	SEVEN TIMES SQUARE		NEW YORK	NY	10036	
HELLERMANN TYTON	SHIRLEY BEARDSLEE	7930 N FAULKNER PO BOX 245017			MILWAUKEE	WI	53224	
HENKEL LOCTITE CORP EFT	CHRIS ORLETSKI	1001 TROUT BROOK CROSSING			ROCKY HILL	CT	06067	
HERITAGE INTERACTIVE SERVICES LLC	HERITAGE INTERACTIVE SERVICES LLC	3719 W 96TH ST			INDIANAPOLIS	IN	46268	
HI TECH OPTICAL INC		3139 CHRISTY WAY			SAGINAW	MI	48603-2226	
HI TECH STEEL TREATING INC	CHRIS MUSCOTT	2720 ROBERTS ST			SAGINAW	MI	48601	
HI VOL PRODUCTS	REBECCA C WORDEN	12955 INKSTER RD			LIVONIA	MI	48150	
HI VOL PRODUCTS METALDYNE	REBECCA C WORDEN	12955 INKSTER RD			LIVONIA	MI	48150	
HIRSCHVOGEL INC	TIMOTHY E STOWE	2230 SOUTH 3RD STREET			COLUMBUS	OH	43207	
HIRTENBERGER AUTOMOTIVE SAFETY GMBH	PER LORI PROGRAM HAS BEEN CANCELLED LV ORDERS OPEN LORI LEFT FOR THE DAY NO INFO AVAILABLE	LEOBERSDORFER STRABE 31 33			HIRTENBERGER AT		2552	ATRIA

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
HITACHI METAL AMERICA LTD	SCOTT STRUVEN	2101 S ARLINGTON HGTS RD ST116			ARLINGTON	IL	60005	
HITACHI METAL AMERICA LTD	SCOTT STRUVEN	2101 S ARLINGTON HGTS RD ST116			ARLINGTON	IL	60005	
HITCHINER MFG CO INC EFT	KENNETH E SIEMS	ELM ST PO BOX 2001			MILFORD	NH	3055	
HITCHINER MFG CO INC EFT	KENNETH E SIEMS	ELM ST PO BOX 2001			MILFORD	NH	03055	
HODGES TRANSPORTATION INC	DBA NEVADA AUTOMOTOVE TEST CENTER		PO BOX 234		CARSON CITY	NEVA DA	89702	
HODGSON RUSS LLP	STEPHEN H GROSS	1540 BROADWAY	24TH FL		NEW YORK	NY	10036	
HOFFER PLASTICS EFT	BILL IRISH	500 N COLLINS			S ELGIN	IL	60177	
HOFFER PLASTICS EFT	BILL IRISH	500 N COLLINS			S ELGIN	IL	60177	
HOLMCO INDUSTRIES DIV ROBIN IND	PATTY FRAZIER	7227 STATE ROUTE 515 PO 188			WINESBURG	OH	44690	
HOLMCO INDUSTRIES DIV ROBIN IND	PATTY FRAZIER	7227 STATE ROUTE 515 PO 188			WINESBURG	OH	44690	
HOME OFFICE ENTERPRISES INC EFT	JOHN DUNN	2306 HESS ST			SAGINAW	MI	48601	
HONEYWELL SENSING & CONTROL	ANNETTE WHALEY	1100 AIRPORT RD			SHELBY	NC	28150	
HONIGMAN MILLER SCHWARTZ AND COHN LLP	FRANK L GORMAN ESQ	2290 FIRST NATIONAL BUILDING	660 WOODWARD AVENUE		DETROIT	MI	48226-3583	
HONIGMAN MILLER SCHWARTZ AND COHN LLP	ROBERT B WEISS ESQ	2290 FIRST NATIONAL BUILDING	660 WOODWARD AVENUE		DETROIT	MI	48226-3583	
HOOVER PRECISION PRODUCTS INC	ERIC STURDY	2200 PENDLEY RD PO BOX 899			CUMMING	GA	30130	
HOOVER PRECISION PRODUCTS INC	ERIC STURDY	2200 PENDLEY RD PO BOX 899			CUMMING	GA	30130	
HORIZON TECHNOLOGY GROUP TIFFIN DIV	MIKE STODDART	1988 COUNTY RD NO 593			TIFFIN	OH	44883	
HORIZON TECHNOLOGY GROUP TIFFIN DIV	MIKE STODDART	1988 COUNTY RD NO 593			TIFFIN	OH	44883	
HOWARD & HOWARD ATTORNEYS PC	LISA S GRETCHKO	39400 WOODWARD AVE	STE 101		BLOOMFIELD HILLS	MI	48304-5151	
HOWARD FINISHING LLC EFT	KEITH AVALLONE	32565 DEQUINDRE			MADISON HEIGHTS	MI	48071	
HOWICK WESTFALL MCBRYAN & KAPLAN LLP	LOUIS G MCBRYAN	3101 TOWER CREEK PARKWAY	STE 600 ONE TOWER CREEK		ATLANTA	GA	30339	
HP FORKLIFT INC	BEVERLY HASINKI	420 S OUTER DR			SAGINAW	MI	48601-6401	
HPVO PERFORMANCE GARAGE	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
HS AUTOMOTIVE ALABAMA	SEUNG SUB OH	100 SONATA DR			ENTERPRISE	AL	36330	
HUBBARD SUPPLY		3900 E WASHINGTON RD			SAGINAW	MI	48601-9623	
HUF NORTH AMERICA	MARK SWAYNE	395 T ELMER COX DR PO BOX 2110			GREENEVILLE	TN	37743	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
HUF PORTUGUESA LDA	ALBERTO GONZALEZ SANTOS	ZIM APARTADO 89			TONDELA PORTUG	AL	03460	
HUGO BENZING GMBH & CO KG	MANFRED HINK	DAIMLERSTR 49 53 POST 400120			KORNTAL MUNCHINGEN		70825	GERMANY
HUNTER & SCHANK CO LPA	JOHN J HUNTER	ONE CANTON SQUARE	1700 CANTON AVENUE		TOLEDO	OH	43624	
HUNTER & SCHANK CO LPA	THOMAS J SCHANK	ONE CANTON SQUARE	1700 CANTON AVENUE		TOLEDO	OH	43624	
HURST MFG EMERSON	ED WAGNER	1551 E BROADWAY			PRINCETON	IN	47670	
HUTCHINSON SEAL DE MEXICO SA DE CV	CHARLES VAN HOVE	PELICANOS NO 313 COL SAN FERN			ENSENADA MX		22785	MEXICO
HY LEVEL INDUSTRIES INC EFT	JOHN MCLAUGHLIN	15400 FOLTZ IND PKWY PO 368015			STRONGSVILLE	OH	44136	
HY LEVEL INDUSTRIES INC EFT	JOHN MCLAUGHLIN	15400 FOLTZ IND PKWY PO 368015			STRONGSVILLE	OH	44136	
HYDRO ALUMINUM NORTH AMERICA	JIM KONITSNEY	171 INDUSTRIAL BLVD			FAYETTEVILLE	TN	37334	
HYDRO ALUMINUM NORTH AMERICA	JIM KONITSNEY	171 INDUSTRIAL BLVD			FAYETTEVILLE	TN	37334	
HYDRO ALUMINUM ROCKLEDGE	JIM KONITSNEY	100 GUS HIPPI BLVD			ROCKLEDGE	FL	32955	
HYLTON INDUSTRIAL CORP	CHRIS COX	22575 HESLIP DR			NOVI	MI	48375-4140	
HYPER ALLOYS INC	HYPER ALLOYS INC	29153 GROESBECK HWY			ROSEVILLE	MI	48066-1921	
HYUN YANG CORP	FELIX BUTCH BOSCO	27650 FARMINGTON RD SUITE 204			FARMINGTON HILLS	MI	48334	
HYUN YANG CORP	FELIX BUTCH BOSCO	27650 FARMINGTON RD SUITE 204			FARMINGTON HILLS	MI	48334	
HYUNDAI MOTOR COMPANY		MARIE CURIE STRASSE 2			RUSSELSHEIM		65428	GERMANY
HYUNDAI MOTOR MFG ALABAMA	GREG GYU SUK LEE SR PURCHASING MANAGER	700 HYUNDAI BOULEVARD			MONTGOMERY	AL	36105-9622	
I&W INDUSTRIES LLC	OUT OF BUSINESS	2440 AERO PARK DR			TRAVERSE CITY	MI	49686	
IAC GROUP NORTH AMERICA	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
IBEROFON PLASTICOS SL	COVADONGA ALVAREZ LAYNA	POL IND MIRALCAMPO C ALUMINIO			GUADALAJARA		19200	SPAIN
ICG CASTINGS INC	KEITH ALDRIDGE	5700 CROOKS RD STE 225			TROY	MI	48098	
ICG CASTINGS INC	KEITH ALDRIDGE	5700 CROOKS RD STE 225			TROY	MI	48098	
IDEAL CONTRACTING LLC	JULIE WEISS	2525 CLARK ST			DETROIT	MI	48209-1337	
IER INDUSTRIES INC	PATRICK BREEN	8271 BAVARIA RD			MACEDONIA	OH	44056	
IER INDUSTRIES INC	PATRICK BREEN	8271 BAVARIA RD			MACEDONIA	OH	44056	
IFA MASCHINEBAU GMBH		GENRICKSTRASSE 102			HALDENSLEBEN		39340	GERMANY

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
IKON OFFICE SOLUTIONS INC	ERIC PLOWMAN	2780 44TH ST SW			GRAND RAPIDS	MI	49519-4108	
IMCO	MIKE HALE	1819 W PARK DRPO BX 444			HUNTINGTON	IN	46750	
IMCO	MIKE HALE	1819 W PARK DRPO BX 444			HUNTINGTON	IN	46750	
IMPACT FORGE INC	THOMAS L ROCK	2805 NORCROSS PO BOX 1847			COLUMBUS	IN	47202	
IMPERIAL CHEMICAL INDUSTRIES PLC	GLIDDEN CO THE	1604 HWY 31 S			DECATUR	AL	35601	
IMPRODEX SP ZOO	MALGORZATA JESSA	PRZESZKOWEJ 15			CZECHOWICE DZIEDZICE		43502	POLAND
INA USA CORPORATION	JIM CLOW	1750 E BIG BEAVER RD			TROY	MI	48083	
INA USA CORPORATION	JIM CLOW	1750 E BIG BEAVER RD			TROY	MI	48083	
INA WALZLAGER SCHAEFFLER OHG	GREGORY PAPP	INDUSTRIESTRASSE 1 3			HERZOGENAURAC H		91074	GERMANY
INCAL TECHNOLOGIES INC	LEE LAMBERT	3870 E WASHINGTON			SAGINAW	MI	48601	
IND Y FUNDICIONES POR INYECCION SA	NO NAME	RIO PIQUERAS 150 151			ARRUBAL ES		26509	SPAIN
INDAK MFG CORP	TOM MASON	1915 TECHNY RD			NORTHBROOK	IL	60062	
INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF ATHENS	C O PATTON LATHOM LEGGE & COLE	ATTN MIKE KOHL ESQ	PO BOX 470		ATHENS	ALABAMA	35612	
INDUSTRIAL PACKAGING CORP	GARY WHITTAKER	12871 WESTWOOD			DETROIT	MI	48223-3435	
INDUSTRIAL REFRACTORY CONSULTANT	LEONARD AMORE	8191 PORTSMOUTH LN			GRAND BLANC	MI	48439	
INDUSTRIAL STAMPING & MFG EFT	ADAM TOMLAN	16500 COMMON RD			ROSEVILLE	MI	48066	
INDUSTRIAL STAMPING & MFG EFT	ADAM TOMLAN	16500 COMMON RD			ROSEVILLE	MI	48066	
INDUSTRIAS CH SA DE CV	TEODORO GOLDARAZ	AGUSTIN MELGAR NO 23			TLALNEPANTLA		54030	MEXICO
INFASCO NUT CO	SHARON CLIFFORD	3990 NASHUA			MISSISSAUGA	ON	L4VIP8	CANADA
INITIAL TROPICAL PLANTS INC	OUT OF BUSINESS	25220 TRANS X			NOVI	MI	48375	
INTEGRITY DESIGN SERVICES LLC		PO BOX 668			TRINITY	AL	35673	
INTELLITECH		14 RUE DU FONDS PERNANT TECHNOPOLIS IV			COMPIEGNE		60200	FRANCE
INTERMET	ERIC MOXHAM	485 LEXINGTON AVE 28TH FL			NEW YORK	NY	10017	
INTERMET CORP EFT	MARK KUZINSKI	450 BENNETT DR			PULASKI	TN	38478	
INTERMET FOUNDRIES INC	MARK KUZINSKI	555 W 25TH ST PO BOX 98			HIBBING	MN	55746	
INTERMET FOUNDRIES INC	MARK KUZINSKI	555 W 25TH ST PO BOX 98			HIBBING	MN	55746	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
INTERNAL REVENUE SERVICE	ATTN INSOLVENCY DEPARTMENT	477 MICHIGAN AVE	MAIL STOP 15		DETROIT	MI	48226	
INTERNAL REVENUE SERVICE	ATTN INSOLVENCY DEPARTMENT MARIA VALERIO	290 BROADWAY	5TH FLOOR		NEW YORK	NY	10007	
INTERNATIONAL ELECTRIC SUPPLY CORP	REXEL INC	1315 COMMERCE DR			DECATUR	AL	35603	
INTERNATIONAL PLASTICS INC	STEVE MCCLURE	185 COMMERCE CTR			GREENVILLE	SC	29615	
INTIER AUTOMOTIVE INTERIORS OF AMER	JACK SEIGAL	7751 W 70TH ST			SHREVEPORT	LA	71129	
INTIER AUTOMOTIVE INTERIORS OF AMER	LEFT VME AT COMPANY BOBBI IS NOT HERE	7751 W 70TH ST			SHREVEPORT	LA	71129	
INVAR MANUFACTURING % LINAMAR SALES	TOM WINKLE	26555 EVERGREEN RD STE 900			SOUTHFIELD	MI	48076	
INVAR MANUFACTURING % LINAMAR SALES	TOM WINKLE	26555 EVERGREEN RD STE 900			SOUTHFIELD	MI	48076	
IRBY STUART C CO	IRBY STUART C CO	144 WOODALL RD			DECATUR	AL	35603	
ISOGRAPH INC		4695 MACARTHUR CT FL 11			NEWPORT BEACH	CA	92660-1882	
ISPAT INLAND BAR PRODUCTS	DAVE WARREN	3300 DICKEY RD			EAST CHICAGO	IN	46312	
ISPAT INLAND BAR PRODUCTS	DAVE WARREN	3300 DICKEY RD			EAST CHICAGO	IN	46312	
ISUZU MOTORS AMERICA INC	MATTHEW PORMAN PURCHASING COST ANALYST	46401 COMMERCE CENTER DR			PLYMOUTH	MI	48170	
ISUZU MOTORS AMERICA INC	MATTHEW PORMAN PURCHASING COST ANALYST JAMES DINDINGER SR PARTS ANALYST	16323 SHOEMAKER AVENUE	ACCOUNT NO4 A		CERRITOS	CA	90703	
ITT HIGBIE BAYLOCK	MICHEAL DESROCHERS	2110 EXECUTIVE HILLS DR			AUBURN HILLS	MI	48326	
ITW AUTOMOTIVE PRODUCTS GMBH & CO K	JOACHIM MITNACHT	MUNSTER 188			CREGLINGEN BW		97993	GERMANY
ITW CIP ANCHOR STAMPING	SCOTT MACMARTIN	12150 MERRIMAN RD			LIVONIA	MI	48150	
ITW CIP ANCHOR STAMPING	SCOTT MACMARTIN	12150 MERRIMAN RD			LIVONIA	MI	48150	
ITW CIP ANCHOR STAMPINGS	SCOTT MACMARTIN	850 STEPHENSON HWY STE 500			TROY	MI	48084	
ITW DELTAR ENGINEERED FASTENERS	CATHERINE ANTOS	1700 FIRST AVENUE			CHIPPEWA FALLS	WI	54729	
ITW DELTAR ENGINEERED FASTENERS	CATHERINE ANTOS	1700 FIRST AVENUE			CHIPPEWA FALLS	WI	54729	
ITW DELTAR TEKFAST	KATHLEEN KINSELLA	850 STEPHENSON HWY SUITE 110			TROY	MI	48083	
ITW DELTAR TEKFAST	KATHLEEN KINSELLA	850 STEPHENSON HWY SUITE 110			TROY	MI	48083	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
ITW FILTRATION ELK GROVE	KEN MIKUTA	830 LEE ST			ELK GROVE VILLAGE	IL	60007	
ITW FILTRATION GENEVA	KEN MIKUTA	7214 MADAUS ST			LAKE GENEVA	WI	53147	
ITW FILTRATION GENEVA	KEN MIKUTA	7214 MADAUS ST			LAKE GENEVA	WI	53147	
ITW HIGHLAND	BOB VILERIAN	1240 WOLCOTT ST PO BOX 1858			WATERBURY	CT	6772	
ITW HIGHLAND	BOB VILERIAN	1240 WOLCOTT ST PO BOX 1858			WATERBURY	CT	06772	
ITW IMPRO	BILL THURSTON	194 MAIN ST PO BOX 1570			LAKEVILLE	CT	6039	
ITW IMPRO	BILL THURSTON	194 MAIN ST PO BOX 1570			LAKEVILLE	CT	06039	
ITW METAL FASTENERS SL	MARIA JOSE MOREMO	PASEO CAN FEU 60 66			SABADELL 08		08520	SPAIN
ITW SHAKEPROOF ANCHOR MEDALIST	KEITH LOGSDON	850 STEPHENSON HWY STE 500			TROY	MI	48083	
ITW SHAKEPROOF ANCHOR MEDALIST	SCOTT MACMARTIN	850 STEPHENSON HWY STE 500			TROY	MI	48084	
ITW SHAKEPROOF ASSEMBLY COMPONENTS	KEITH LOGSDON	3704 N PALMER ST			MILWAUKEE	WI	53212	
ITW SHAKEPROOF ASSEMBLY COMPONENTS	KEITH LOGSDON	3704 N PALMER ST			MILWAUKEE	WI	53212	
ITW TOMCO	PATRICK CROW	730 E SOUTH ST			BRYAN	OH	43506	
IUE CWA	CONFERENCE BOARD CHAIRMAN	2360 W DOROTHY LANE	SUITE 201		DAYTON	OH	45439	
J D PLATING	GEORGE A WINES	25428 JOHN R			MADISON HGTS	MI	48071	
JAMES JORDAN		344 WEATHERFORD DR			MADISON	AL	35757	
JASON INC	BETH KLIMCZAK GENERAL COUNSEL	411 E WISCONSIN AVE	SUITE 2120		MILWAUKEE	WI	53202	
JC CALHOUN STATE CMTY COLLEGE INC	JC CALHOUN STATE CMTY COLLEGE INC	PO BOX 2216			DECATUR	AL	35609-2216	
JD NORMAN INDUSTRIES	ASHLEY GIBSON	787 BELDEN AVE			ADDISON	IL	60101	
JEFFERIES & COMPANY INC	WILLIAM Q DERROUGH	520 MADISON AVENUE	12TH FLOOR		NEW YORK	NY	10022	
JENCO PRODUCTS INC	GARY DENKINS	7860 CENTER POINT DRIVE			HUBER HEIGHTS	OH	45424	
JIMEX INTERNATIONAL INC		6922 HAYMARKET			SHELBY TOWNSHIP	MI	48317	
JINGZHOU HENGLONG AUTOMOTIVE PARTS CO LTD		NO 1 HENGLONG ROAD	YUQIAO DEVELOPMENT ZONE		JINGZHOU CITY	HUBEI PROVINCE		CHINA
JMS PLASTICS	CHRIS KOVATH	52275 STATE RD 933 N PO BX 927			SOUTH BEND	IN	46624	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
JMS PLASTICS	CHRIS KOVATH	52275 STATE RD 933 N PO BX 927			SOUTH BEND	IN	46624	
JOHNSON CONTROLS INC	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
JOHNSTON HARRIS GERDE & KOMAREK PA	JERRY W GERDE ESQ	239 E 4TH ST			PANAMA CITY	FL	32401	
JONES PLATING CO K C	MARY ANN	2845 E 10 MILE RD			WARREN	MI	48091	
JPMORGAN CHASE BANK NA	RICHARD DUKER	270 PARK AVENUE			NEW YORK	NY	10017	
JPMORGAN CHASE BANK NA	SUSAN ATKINS GIANNI RUSSELLO	277 PARK AVE 8TH FL			NEW YORK	NY	10172	
JST SALES AMERICA INC		1957 SOUTH LAKESIDE DRIVE			WAYJEGABM	IL	60085	
JTEKT AUTOMOTIVE	TINA HENSLEY PURCHASING BUYER	5932 COMMERCE BLVD			MORRISTOWN	TN	37814-1051	
JTEKT EUROPE		ZI DU BROTEAU	BP 1		69540 IRIGNY			FRANCE
K & K SCREW PRODUCTS	MIKE SMALL	795 KIMBERLY DR			CAROL STREAM	IL	60188	
K & K SCREW PRODUCTS	MIKE SMALL	795 KIMBERLY DR			CAROL STREAM	IL	60188	
KAMAX G B DUPONT	TOM GARIGLIO	500 W LONG LAKE RD			TROY	MI	48098	
KAMAX G B DUPONT	TOM GARIGLIO	500 W LONG LAKE RD			TROY	MI	48098	
KAYABA INDUSTRY CO LTD		4 1 HAMAMATSUCHO 2 CHOME	MINATO KU		105 6111	TOKY O	105-6111	JAPAN
KAYABA INDUSTRY CO LTD		4 1 HAMAMATSUCHO 2 CHOME	MINATO KU		105 6111	TOKY O	105-6111	JAPAN
KC WELDING SUPPLY INC	KEITH CAROLAN	1309 MAIN ST			ESSEXVILLE	MI	48732	
KC WELDING SUPPLY INC	RICK WEBB	1309 MAIN ST			ESSEXVILLE	MI	48732	
KEEPER CO LTD	HEUNGSIK YOON	2 4 36 TSUJIDO KANDAI			FUJISAW KANAGAWA		251-8515	JAPAN
KELLEY DRYE & WARREN LLP	MARK I BANE	101 PARK AVENUE			NEW YORK	NY	10178	
KELLEY DRYE & WARREN LLP	MARK R SOMERSTEIN	101 PARK AVENUE			NEW YORK	NY	10178	
KENDALE INDUSTRIES INC	DEBBIE SALOMONE	7600 HUB PKWY			VALLEY VIEW	OH	44125	
KENDALE INDUSTRIES INC	DEBBIE SALOMONE	7600 HUB PKWY			VALLEY VIEW	OH	44125	
KEP AMERICAS ENGINEERING PLASTICS L	BRIAN SOHN	106 N DENTON TAP RD STE 210202			COPPEL	TX	75019	
KERR RUSSELL & WEBER PLC		500 WOODWARD AVE NO 2500			DETROIT	MI	48226-3427	
KESSLERS EQUIPMENT CO INC		5180 MOWER RD			SAGINAW	MI	48601	
KEY DESIGN INC	DOUG COUNTS	4876 DIXIE HWY			SAGINAW	MI	48601	
KEY ENGINEERING INC	TREY PARKS	3116 SEXTON RD			DECATUR	AL	35602-1743	
KEY PLASTICS INC	DAVE HUDSON	21700 HAGGERTY RD STE 100N			NORTHVILLE	MI	48167	
KEY PLASTICS INC	DAVE HUDSON	21700 HAGGERTY RD STE 100N			NORTHVILLE	MI	48167	
KEYANG ELECTRIC MACHINERY CO	PAUL LEONARD	31831 SHERMAN AVE			MADISON HEIGHTS	MI	48071	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
KEYANG ELECTRIC MACHINERY CO	PAUL LEONARD	31831 SHERMAN AVE			MADISON HEIGHTS	MI	48071	
KEYSTONE POWDERED METAL COMPANY	CHRIS HAMMER	1935 STATE STREET			ST MARYS	PA	15857	
KEYSTONE POWDERED METAL COMPANY	CHRIS HAMMER	1935 STATE STREET			ST MARYS	PA	15857	
KILIAN MANUFACTURING CORP	JOE MANSOUR	1728 BURNET AVE PO BOX 6974			SYRACUSE	NY	13217	
KILIAN MANUFACTURING CORP	JOE MANSOUR	1728 BURNET AVE PO BOX 6974			SYRACUSE	NY	13217	GERMANY
KIMBALL ELECTRONICS INC		1600 ROYAL STREET			JASPER	IN	46546	
KINEFAC CORP	RICHARD RISOTTI	156 GODDARD MEMORIAL DR			WORCESTER	MA	01603-1260	
KINETICS INC	CHRIS MCDOUGALL	10085 SW COMMERCE CIR			WILSONVILLE	OR	97070	
KINETICS INC	CHRIS MCDOUGALL	10085 SW COMMERCE CIR			WILSONVILLE	OR	97070	
KINGSBURY CORP	KINGSBURY CORP	80 LAUREL ST			KEENE	NH	03431	
KLASSIC LAWN & LANDSCAPE LLC	KARL CRIGGER	4333 WEST COOK RD			SWARTZ CREEK	MI	48473-9105	
KLEMENT PRESS INC EFT	DAVE MARTIN	2600 STATE ST			SAGINAW	MI	48602	
KLETT ROONEY LIEBER & SCHORLING	ERIC L SCHNABEL	THE BRANDYWINE BUILDING	1000 WEST STREET SUITE 1410		WILMINGTON	DE	19801	
KMC STAMPINGS	JOHN KARIPIDES	1221 S PARK ST PO 348			PORT WASHINGTON	WI	53074	
KMC STAMPINGS	JOHN KARIPIDES	1221 S PARK ST PO 348			PORT WASHINGTON	WI	53074	
KMS BEARINGS AUTOMOTIVE	JEFFREY SPIRA	1541 N HARMONY CIRCLE			ANAHEIM	CA	92807	
KMS BEARINGS AUTOMOTIVE	JEFFREY SPIRA	1541 N HARMONY CIRCLE			ANAHEIM	CA	92807	
KOENIG JOHANNES DIETER	DIETER KOENIG	NO1126A COL 10 DE ABRIL			CELAYA	GTO	38010	MX
KOKOMO SPRING CO INC	TODD HAUG	500 E WHEELER			KOKOMO	IN	46903	
KOKOMO SPRING CO INC	TODD HAUG	500 E WHEELER			KOKOMO	IN	46903	
KOKUSAI INC	GORDON BOYD	8102 WOODLAND DR			INDIANAPOLIS	IN	46278	
KONGSBERG AUTOMOTIVE AB		PO BOX 504			SE-56528 MULLSJO			SWEDEN
KOPPY CORPORATION	SCOTT HARWOOD	199 KAY INDUSTRIAL DR			ORION	MI	48359-1833	
KOREA DELPHI AUTO SYSTEMS CORP	KH KIM DEPUTY SENIOR MANAGER OVERSEAS PURCHASING	395 70 SHINDEABANG DONG	DONGJAK GU		SEOUL		156-010	SOUTH KOREA

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
KOREA DELPHI AUTOMOTIVE SYSTEMS COR	IKE YOO	408 1 MABUK RI GUSEONG EUP			GYEGNAGI DO		449 912	KOREA
KOREA DELPHI AUTOMOTIVE SYSTEMS COR	WS KANG	408 1 MABUK RI GUSEONG EUP			GYEGNAGI DO		449 912	KOREA
KOREA SINTERED METAL CO LTD	YONGHO LEE	29 10 BONRI RI NONGONG EUP			DAEGU		711-855	KOREA
KOSTAL OF AMERICA INC	WILLIAM ROBERTS	25325 REGENCY CT			NOVI	MI	48375	
KOYO CORPORATION OF USA		47771 HALYARD DRIVE			PLYMOUTH	MI	48170	
KOYO SEIKO CO LTD		5 8 MINAMISEMBA 3 CHOME			CHUO KU	OSAKA	542	JAPAN
KPS CAPITAL PARTNERS	DAVID SHAPIRO	200 PARK AVE 58TH FL			NEW YORK	NY	10166	
KRAMER LEVIN NAFTALIS & FRANKEL LLP	GORDON Z NOVOD	1177 AVENUE OF THE AMERICAS			NEW YORK	NY	10036	
KRAMER LEVIN NAFTALIS & FRANKEL LLP	THOMAS MOERS MAYER	1177 AVENUE OF THE AMERICAS			NEW YORK	NY	10036	
KRUPP HOESCH	CRAIG SHETLER	3155 W BIG BEAVER RD			TROY	MI	48084	
KRUPP HOESCH	CRAIG SHETLER	3155 W BIG BEAVER RD PO BOX 2601			TROY	MI	48007-2601	
KYODO YUSHI USA INC		1000 TOWER LN STE 370			BENSENVILLE	IL	60106-1043	
L&B CARTAGE INC	KATHY DEW	966 BRIDGEVIEW SOUTH			SAGINAW	MI	48604	
LAKE CITY INDUSTRIES % ROCHESTER SA	CORY TABER	1265 DORIS RD			AUBURN HILLS	MI	48326	
LAKE CITY INDUSTRIES % ROCHESTER SA	PHILIP T SPIETH	ONE INTERNATIONAL DR			MONROE	MI	48161	
LAKESIDE PLASTICS LIMITED		3786 N TALBOT RD PLT 1 RR 1			OLDCASTLE	ON	N0R1L0	CANADA
LAKESIDE PLASTICS LTD	JOE LUCKINO	3786 N TALBOT PLT 1			OLDCASTLE	ON	N0R 1L0	CANADA
LAKESIDE PLASTICS LTD	JOE LUCKINO	3786 N TALBOT PLT 1			OLDCASTLE	ON	N0R 1L0	CANADA
LAND PRIDE		1525 EAST NORTH ST	PO BOX 5060		SALINA	KS	67401	
LANDAAL PACKAGING SYSTEMS		3256 B IRON STREET			BURTON	MI	48529	
LATHAM & WATKINS	JOHN W WEISS	885 THIRD AVENUE			NEW YORK	NY	10022	
LATHAM & WATKINS LLP	ROBERT J ROSENBERG	885 THIRD AVENUE			NEW YORK	NY	10022	
LAW DEBENTURE TRUST OF NEW YORK	DANIEL R FISHER	400 MADISON AVE	FOURTH FLOOR		NEW YORK	NY	10017	
LAW DEBENTURE TRUST OF NEW YORK	PATRICK J HEALY	400 MADISON AVE	FOURTH FLOOR		NEW YORK	NY	10017	
LDI INC	MIKE SCIBA	4311 PATTERSON SE			GRAND RAPIDS	MI	49512	
LDI INC	MIKE SCIBA	4311 PATTERSON SE			GRAND RAPIDS	MI	49512	
LEAR CORP	TINA BEAUCHAMP	5500 ENTERPRISE			WARREN	MI	48092	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
LEAR CORP	TINA BEAUCHAMP	5500 ENTERPRISE			WARREN	MI	48092	
LEAR CORP CSAO	TINA BEAUCHAMP	5200 AUTOCLUB DRIVE			DEARBORN	MI	48126	
LEISTRITZ CORP	RALPH WEHMANN	165 CHESTNUT ST			ALLENDALE	NJ	07401	
LETT'S INDUSTRIES INC EFT	SUPPLIER CLOSED	NO 1 INDUSTRIAL AVE PO BOX 598			PIONEER	OH	43554	
LETT'S INDUSTRIES INC EFT	SUPPLIER CLOSED	NO 1 INDUSTRIAL AVE PO BOX 598			PIONEER	OH	43554	
LEWIS SPRING & MFG CO	JIM ROBERTSON	7500 N NATCHEZ			NILES	IL	60714	
LEWIS SPRING & MFG CO	JIM ROBERTSON	7500 N NATCHEZ			NILES	IL	60714	
LINCOLN ELECTRIC HOLDINGS INC EFT	WARREN KRUEGER	22801 ST CLAIR AVE			CLEVELAND	OH	44117	
LIQUIPAK CORP EFT	BRIAN ROCKAFELLOW	2205 MICHIGAN AVE PO BOX 484			ALMA	MI	48801	
LISI AUTOMOTIVE FORMER	RACHEL VALENTIN	28 FAUBOURG DE BELFORT BP 19			DELLE CEDEX FR		90100	FRANCE
LOMAR MACHINE & TOOL CO	LOMAR MACHINE & TOOL CO	135 MAIN ST			HORTON	MI	49246-9540	
LONGWOOD ELASTOMERS SA	PILAR MARTINEZ	POL IND LAS CASAS			SORIA 42		42005	SPAIN
LORD BISSEL & BROOK LLP	ROCCO N COVINO	885 THIRD AVENUE	26TH FLOOR		NEW YORK	NY	10022-4802	
LOUIS P ROCHKIND		27777 FRANKLIN RD STE 2500			SOUTHFIELD	MI	48034	
LOWRY COMPUTER PRODUCTS INC	BRETT GILICK	9420 MALTBY RD			BRIGHTON	MI	48116	
LOWRY COMPUTER PRODUCTS INC	LOWRY COMPUTER PRODUCTS INC	9420 MALTBY RD			BRIGHTON	MI	48116	
LUBRIZOL ADVANCED MATERIALS INC	JOSEPHINE STERNS	9911 BRECKSVILLE RD			CLEVELAND	OH	44141	
LUNT MANUFACTURING CO INC	JON MILLER	1000 JOHN R RD STE 110			TROY	MI	48083	
LUNT MANUFACTURING CO INC	JON MILLER	1000 JOHN R RD STE 110			TROY	MI	48083	
LYNN WHITSETT CORP	LYNN WHITSETT CORP	4126 DELP ST			MEMPHIS	TN	38118-6954	
M & M KNOPF AUTO PARTS INC	JACK ROSENBLAD PURCHASING BUYER	239 OLD BRUNSWICK RD			PISCATAWAY	NJ	08854	
M & M KNOPF AUTO PARTS INC EFT	JIM BRUNNER	239 OLD NEW BRUNSWICK RD			PISCATAWAY	NJ	08854-3712	
M & M KNOPF AUTO PARTS INC EFT	JIM BRUNNER	747 EVERGREEN AVE			BROOKLYN	NY	11207	
M & N PLASTICS	RICK BESSEGA	6450 DOBRY			STERLING HEIGHTS	MI	48314	
M & N PLASTICS	RICK BESSEGA	6450 DOBRY			STERLING HEIGHTS	MI	48314	
M & Q PLASTIC PRODUCTS	MICHAEL GLEESON	26 SPUR DR			EL PASO	TX	79906	
M & Q PLASTIC PRODUCTS	MICHAEL GLEESON	26 SPUR DR			EL PASO	TX	79906	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
M & R INDUSTRIAL SERVICES LTD	GERRY FINK	6420 TOWNSEND LINE PO BOX 910			FOREST	ON	N0N 1J0	CANADA
M MARK PRODUCTS INC	JOHN DIMATTEO FINANCE AND LOGISTICS	100 REDNECK AVE			MOONACHIE	NJ	07074	
MAC MILLAN ASSOCIATES INC	LINDA LEVINSON	714 E MIDLAND ST			BAY CITY	MI	48706-2408	
MACARTHUR CORP EFT	AL KANG	3190 TRI PARK DR PO BOX 10			GRAND BLANC	MI	48439	
MACARTHUR CORP EFT	AL KANG	3190 TRI PARK DR PO BOX 10			GRAND BLANC	MI	48439	
MACHINED PRODUCTS CO	MOHAMMED QURESHI	2121 LANDMEIER RD			ELK GROVE VILLAGE	IL	60007	
MACHINED PRODUCTS CO	MOHAMMED QURESHI	2121 LANDMEIER RD			ELK GROVE VILLAGE	IL	60007	
MACLEAN FASTENERS ROYAL OAK	KEVIN HYDE	3200 W 14 MILE RD			ROYAL OAK	MI	48073	
MACLEAN FASTENERS ROYAL OAK	KEVIN HYDE	3200 W 14 MILE RD			ROYAL OAK	MI	48073	
MACSTEEL	MARC OWEN	ONE JACKSON SQUARE SUITE 500			JACKSON	MI	49201	
MADISON KIPP	JERRY LAWICKI	PO BOX 8043			MADISON	WI	53708	
MADISON KIPP	JERRY LAWICKI	PO BOX 8043			MADISON	WI	53708	
MAGENTA CORP	FLAVIA MURRAY	3800 N MILWAUKEE AVE			CHICAGO	IL	60641	
MAGENTA CORP	FLAVIA MURRAY	3800 N MILWAUKEE AVE			CHICAGO	IL	60641	
MAGID GLOVE & SAFETY MFG CO LLC	MAGID GLOVE & SAFETY MFG CO LLC	2060 N KOLMAR ST			CHICAGO	IL	60639	
MAGNA POWERTRAIN	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
MAGNA POWERTRAIN USA INC	JEFF BOWES	1775 RESEARCH DR			TROY	MI	48083	
MAGNESIUM ALUMINUM CORPORATION	VINCE ROTOLE	3425 SERVICE RD			CLEVELAND	OH	44111	
MAGNESIUM ALUMINUM CORPORATION	VINCE ROTOLE	3425 SERVICE RD			CLEVELAND	OH	44111	
MAGNETOELASTIC DEVICES INC		DIRECTOR OF TECHNOLOGY MARKETING	17 DOWNING THREE		PITTSFIELD	MASS ACHU SETTS	1201	
MAGNETOELASTIC DEVICES INC	DIRECTOR OF TECHNOLOGY MARKETING	17 DOWNING THREE			PITTSFIELD	MASS ACHU SETTS	01201	
MAHAR TOOL SUPPLY CO		112 WILLIAMS STREET	PO BOX 1747		SAGINAW	MI	48605	
MAHLE ENGINE COMPONENTS USA INC	DON LENT	2001 SANFORD ST			MUSKEGON	MI	49443	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
MANAGING DIRECTOR		COMPANIA NACIONAL DE DIRECCIONES	AUTOMOTRICES SA DE CV	CALLE AVE 2	PARQUE INDUSTRIAL CARTAJENA			TULTITLAN ESTADO DE MEXICO
MANDO AMERICA CORPORATION	JJ JAE JOON LEE MATERIAL SUPERVISOR	4201 NORTHPARK DRIVE			OPELIKA	AL	36801	
MANDO AMERICA CORPORATION	STEVE CHO	45901 FIVE MILE RD			PLYMOUTH TOWNSHIP	MI	48170	
MANDO CORPORATION	AKMCO YANGJAE TOWER	949 3 DOKOCK DONG	KANGNAM GU		SEOUL			KOREA
MANUEL MARTINEZ		2576 MOONGLOW DR			SAGINAW	MI	48603	
MANUFAX INC	RANDY SHAW	1324 D BARLOW ST			TRAVERSE CITY	MI	49686	
MAPRO TEST SYSTEMS INC	JOHN RYAN	5815 BAY RD STE 400			SAGINAW	MI	48604-2542	
MARIAH INDUSTRIES	JOHN MESSING	13125 E 8 MILE RD			WARREN	MI	48089	
MARIAH INDUSTRIES	JOHN MESSING	13125 E 8 MILE RD			WARREN	MI	48089	
MARKIN TUBING INC	ART SMITH	1 MARKIN LN			WYOMING	NY	14591	
MARKIN TUBING LP	BOB STEWART	PO BOX 242			WYOMING	NY	14591-0242	
MARSH PLATING CORP EFT	MATHEW MARSH	103 N GROVE ST			YPSILANTI	MI	48198	
MARSHALL TOOL SERVICE INC		2799 IOWA AVE			SAGINAW	MI	48601-5459	
MARTIN LAGONDA LTD		50 60 HIGH PARK DRIVE	WOLVERTON MILL EAST		MILTON			ENGLAND
MASTER AUTOMATIC INC	JIM WARD	40485 SCHOOLCRAFT RD			PLYMOUTH	MI	48170	
MASTER AUTOMATIC INC	JIM WARD	40485 SCHOOLCRAFT RD			PLYMOUTH	MI	48170	
MASTER AUTOMATIC MACHINE CO INC		40485 SCHOOLCRAFT RD			PLYMOUTH	MI	48170	
MASTERS TOOL & DIE INC EFT	CHARLES SMITH	4485 MARLEA AVE			SAGINAW	MI	48601	
MATERIALS PROCESSING INC	EMMET WINDISCH	17423 W JEFFERSON AVE			RIVERVIEW	MI	48192	
MATHWORKS INC THE		3 APPLE HILL DR			NATICK	MA	01760-2098	
MAVAL MANUFACTURING INC	NO LONGER A SUPPLIER	1555 ENTERPRISE PARKWAY			TWINSBURG	OH	44087	
MAY & SCOFIELD INC	STACIE STIRTON	445 E VAN RIPER RD			FOWLerville	MI	48836	
MAY & SCOFIELD INC	STACIE STIRTON	445 E VAN RIPER RD			FOWLerville	MI	48836	
MAYER TOOL & ENGINEERING INC	PATRICK ROUSSEY	1404 N CENTERVILLE RD			STURGIS	MI	49091	
MC MASTER CARR SUPPLY CO		PO BOX 7690			CHICAGO	IL	60680-7690	
MC NALLEY OFFICE & UPHOLSTERY SVC	MARY MCNALLEY	5646 SWAN CREEK RD			SAGINAW	MI	48609	
MCDERMOTT WILL & EMERY LLP	DAVID D CLEARY	227 WEST MONROE STREET	SUITE 5400		CHICAGO	IL	60606	
MCDERMOTT WILL & EMERY LLP	JASON J DEJONKER	227 WEST MONROE STREET	SUITE 5400		CHICAGO	IL	60606	
MCDERMOTT WILL & EMERY LLP	MOHSIN N KHAMBATI	227 WEST MONROE STREET	SUITE 5400		CHICAGO	IL	60606	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
MCDERMOTT WILL & EMERY LLP	PETER A CLARK	227 WEST MONROE STREET	SUITE 5400		CHICAGO	IL	60606	
MCGUIREWOODS LLP	ELIZABETH L GUNN	ONE JAMES CENTER	901 EAST CARY STREET		RICHMOND	VA	23219-4030	
MCTIGUE LAW FIRM	CORNISH F HITCHCOCK	5301 WISCONSIN AVE NW	SUITE 350		WASHINGTON	DC	20015	
MCTIGUE LAW FIRM	J BRIAN MCTIGUE	5301 WISCONSIN AVE NW	SUITE 350		WASHINGTON	DC	20015	
MEANS INDUSTRIES INC	PAMELA GREVE	3715 E WASHINGTON AVE			SAGINAW	MI	48601	
MEANS INDUSTRIES INC	PAMELA GREVE	3715 E WASHINGTON AVE			SAGINAW	MI	48601	
MECASUR	JAIME AGUIRRE	INGENIERIA 2 PARQUE IND BAHIA			PUERTO DE SANTAMARIA		11500	SPAIN
MECCANODORA SPA	BILL MCGAUGHEY	VIA TORINO 77 79			BOSCONERO	TO	10080	IT
MECHANICAL DYNAMICS INC		701BRAZOS ST			AUSTIN	TX	78701	
MENDIGUREN Y ZARRAUA SA	REGINA ZUMETA	AVDA OTAOLA N6			EIBAR GUIPUZCOA		20600	SPAIN
MENTOR GRAPHICS CORP		8005 SW BOECKMAN RD			WILSONVILLE	OR	97070-9733	
MERIDIAN TECHNOLOGIES INC	JOE PETRILLO	155 HIGH ST E			STRATHROY	ON	N7G 1H4	CANADA
MERRILL TOOL & MACHINE INC	KIM STEMLER	1023 S WHEELER ST			SAGINAW	MI	48602	
MESIROW FINANCIAL	LEON SZLEZINGER	666 THIRD AVE	21ST FLOOR		NEW YORK	NY	10017	
METAL FLOW CORPORATION	JIM WISBANG	11694 JAMES STREET			HOLLAND	MI	49424	
METAL FLOW CORPORATION	JIM WISBANG	11694 JAMES STREET			HOLLAND	MI	49424	
METAL MATIC INC	DAVID HOPKINS	629 SECOND ST SE			MINNEAPOLIS	MN	55414	
METAL MATIC INC	DAVID HOPKINS	629 SECOND ST SE			MINNEAPOLIS	MN	55414	
METAL POWDER PRODUCTS MEXICO	GARY FULTON	ACCESO II MAZANA 3 38 IND B J			QUERETARO QA		76130	MEXICO
METAL POWDER PRODUCTS MEXICO	JUAN MANZO	ACCESO II MAZANA 3 38 IND B J			QUERETARO QA		76130	MEXICO
METAL TECHNOLOGIES INC	DAN SCHELLHASE	429 4TH ST			THREE RIVERS	MI	49093	
METAL TECHNOLOGIES INC	DAN SCHELLHASE	429 4TH ST			THREE RIVERS	MI	49093	
METALDYNE FORGING OPERATIONS	JAMES RYAN	6710 INNOVATION BLVD			FT WAYNE	IN	46818	
METALDYNE FORGING OPERATIONS	JAMES RYAN	6710 INNOVATION BLVD			FT WAYNE	IN	46818	
METFORM DIV OF MACLEAN FOGG	KEVIN HYDE	2944 WATERVIEW DR			ROCHESTER HILLS	MI	48309	
METFORM DIV OF MACLEAN FOGG	KEVIN HYDE	2944 WATERVIEW DR			ROCHESTER HILLS	MI	48309	
METHODE ELECTRONICS % KBA AUTOMOTIV	DAVE LEDER	24585 EVERGREEN RD			SOUTHFIELD	MI	48075	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
METHODE ELECTRONICS % KBA AUTOMOTIV	DAVE LEDER	24585 EVERGREEN			SOUTHFIELD	MI	48075	
METHODS MACHINE TOOL INC		50531 VARSITY COURT			WIXOM	MI	48393	
METHODS MACHINE TOOLS INC	DAVID PACHULSKI	50531 VARSITY CT			WIXOM	MI	48393	
METHODS MACHINE TOOLS INCORPORATED		65 UNION AVE			SUDBURY	MI	01776	
MEXCOAT SA DE CV	FIDEL GSMEZ FAJARDO	ORIENTE 3 MZ LOTE 10 CD IND'L			TIZAYUCA HG		43800	MEXICO
MGS MFG GROUP INC	JOHN HAHN	W188 N11707 MAPLE RD			GERMANTOWN	WI	53022	
MIAMI DADE COUNTY TAX COLLECTOR	METRO DADE PARALEGAL UNIT	140 WEST FLAGLER STREET	SUITE 1403		MIAMI	FL	33130	
MICHIGAN SPRING & STAMPING	RON BAZZY	2700 WICKHAM DR PO BOX 720			MUSKEGON	MI	49443	
MICHIGAN SPRING & STAMPING	RON BAZZY	2700 WICKHAM DR PO BOX 720			MUSKEGON	MI	49443	
MICRON PRECISION MACHINING INC	ERIC JACOB	3860 E WASHINGTON RD			SAGINAW	MI	48601	
MICROTECHNIC SAM	MICHAEL EGALON	2 RUE DU GABIAN			MONACO MC MONA		98014	MEXICO
MID CONTINENT SPRING %MICH INTL SAL	HAL LEDUC	PO BOX 407			UNION LAKE	MI	48387	
MID CONTINENT SPRING %MICH INTL SAL	HAL LEDUC	PO BOX 407			UNION LAKE	MI	48387	
MIDLUX CAR GROUP FLINT	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
MIDLUX CAR GROUP WARREN	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
MIDWEST MOLDING INC	SANJAY PATEL	741 WINSTON ST PO BOX 189			WEST CHICAGO	IL	60186	
MIDWEST STAMPING INC	JIM MEISTER	3455 BRIARFIELD BLVD STE A			MAUMEE	OH	43537	
MIDWEST STAMPING INC	JIM MEISTER	3455 BRIARFIELD BLVD STE A			MAUMEE	OH	43537	
MIFAST % OLDFORD & ASSOCIATES INC	PAT PATTERSON	3555 WALNUT ST			PORT HURON	MI	48060	
MIFAST % OLDFORD & ASSOCIATES INC	PAT PATTERSON	3555 WALNUT ST			PORT HURON	MI	48060	
MIKRON PLASTICS TECHNOLOGY		150 PARK CENTER DRIVE			HENRIETTA	NY	14586	
MILBANK TWEED HADLEY & MCCLOY LLP	GREGORY A BRAY ESQ THOMAS R KRELLER ESQ JAMES E TILL ESQ	601 SOUTH FIGUEROA STREET	30TH FLOOR		LOS ANGELES	CA	90017	
MILES & STOCKBRIDGE PC	KERRY HOPKINS	10 LIGHT STREET			BALTIMORE	MD	21202	
MILL STEEL CO THE	LEFT VME	5116 36TH ST SE PO BOX 8827			GRAND RAPIDS	MI	49518	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
MILLENNIUM INDUSTRIES CORP	MATT DEROSIA PURCHASING BUYER	925 N MAIN STREET			LIGONIER	IN	46767	
MILLENNIUM INDUSTRIES CORP	RYAN THORPE	6285 GARFIELD AVE			CASS CITY	MI	48726	
MILLENNIUM INDUSTRIES CORP	RYAN THORPE	6285 GARFIELD AVE			CASS CITY	MI	48726	
MILLER TOOL & DIE CO	PAT MILLER	829 BELDEN RD			JACKSON	MI	49203	
MILLWOOD INC		986 TIBBETTS WICK RD			GIRARD	OH	44420-1120	
MILWAUKEE WIRE PRODUCTS INC	BRIAN SCHUSTER	9201 W HEATHER AVE			MILWAUKEE	WI	53224	
MIS ENVIRONMENTAL SVCS INC	ANNE SCHULTZ	3515 JANES AVE STE 1			SAGINAW	MI	48601-6369	
MISTEQUAY GROUP LTD	TIM MATUSZEWSKI	1212 N NIAGARA PO BOX 1367			SAGINAW	MI	48605	
MISTEQUAY GROUP LTD	TIM MATUSZEWSKI	1212 N NIAGARA PO BOX 1367			SAGINAW	MI	48605	
MIYANO MACHINERY USA INC	GREG SANDLER	940 N CENTRAL AVE			WOOD DALE	IL	60191	
MMH HOLDINGS INC	MORRIS MATERIAL HANDLING INC	117 LYON LN			BIRMINGHAM	AL	35211-4477	
MNP CORP	GARY OLEJARCZYK	44225 UTICA RD PO BOX 189002			UTICA	MI	48318	
MNP CORP	GARY OLEJARCZYK	44225 UTICA RD PO BOX 189002			UTICA	MI	48318	
MOBIS ALABAMA	TOMMY NOAH PURCHASING BUYER	1395 MITCHELL YOUNG ROAD			MONTGOMERY	AL	36108	
MOBIS ALABAMA PRODUCTION	PEGGY CUMBLE PARTS PURCHASING SPECIALIST	1395 MITCHELL YOUNG ROAD			MONTGOMERY	AL	36108	
MOCAP INC	LORA CANTONI	13100 MANCHESTER RD			ST LOUIS	MO	63131	
MOCAP INC	LORA CANTONI	13100 MANCHESTER RD			ST LOUIS	MO	63131	
MOLEX INC	JOHN MAISEL	2025 TAYLOR RD			AUBURN HILLS	MI	48326	
MORRISON COHEN LLP	JOSEPH T MOLDOVAN ESQ	909 THIRD AVENUE			NEW YORK	NY	10022	
MORRISON INDUSTRIAL EQUIPMENT CO	JIM SCHOFIELD	PO BOX 1803			GRAND RAPIDS	MI	49501-1803	
MORRISON INDUSTRIAL EQUIPMENT CO	JIM SCHOFIELD	808 N OUTER DR			SAGINAW	MI	48601-6237	
MOTOR CITY STAMPING	NANCY HAWKINSON	47783 N GRATIOT AVE			CHESTERFIELD	MI	48051	
MOTOR CITY STAMPING	NANCY HAWKINSON	47783 N GRATIOT AVE			CHESTERFIELD	MI	48051	
MOTOROLA INC		21440 WEST LAKE COOK RD			DEER PARK	IL	60010	
MOTOROLA QUADRASTEER	PETER A CLARK ESQ	MCDERMITT WILL & EMERY LLP	227 WEST MONROE STREET		CHICAGO	IL	60606	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
MPI INTERNATIONAL INC	MICHAEL LOSSING	1617 INDUSTRIAL RD			GREENEVILLE	TN	37745	
MPI INTERNATIONAL INC	MICHAEL LOSSING	1617 INDUSTRIAL RD			GREENEVILLE	TN	37745	
MPS GROUP	KEVI SULLIVAN	2920 SCOTTEN			DETROIT	MI	48210	
MPS GROUP	PHIL ROGERS	2920 SCOTTEN			DETROIT	MI	48210	
MR JAMES BIAFORE	VICE PRESIDENT MARKETING & SALES	BUCKEYE CUSTOM PRODUCTS INC C O BI SALES INC	1111 W LONG LAKE ROAD SUITE 102	PO BOX 1259	TROY	MI	48099-1259	
MRA INDUSTRIES EFT	JOEL MANSOUR	44785 MACOMB INDUSTRIAL DR			CLINTON TOWNSHIP	MI	48036	
MRA INDUSTRIES EFT	JOEL MANSOUR	44785 MACOMB INDUSTRIAL DR			CLINTON TOWNSHIP	MI	48036	
MTS SYSTEMS CORP	STEPHANIE HODGE	14000 TECHNOLOGY DR			EDEN PRAIRIE	MN	55344-2247	
MTU DRIVE SHAFTS		5000 FUTURE DRIVE SUITE 100			LADSON	SC	29456	
MUBEA INC	WAYNE KOSOWOSKI	8252 DIXIE HWY			FLORENCE	KY	41042	
MUBEA INC	WAYNE KOSOWOSKI	8252 DIXIE HWY			FLORENCE	KY	41042	
MUELLER IMPACTS CO	DAVE LOCKHART	2409 WILLS ST			MARYSVILLE	MI	48040	
MUELLER IMPACTS CO	DAVE LOCKHART	2409 WILLS ST			MARYSVILLE	MI	48040	
MURSIX CORPORATION TWOSON ESP		718 MASSACHUSETTS AVE			MATTHEWS	IN	46957	
NACAM NORTH AMERICA CORP		1201 AVIATION BLVD			HEBRON	KY	41048	
NACHI EUROPE GMBH	YURI IMAI	BISHOFSTRASSE 99			KREFELD NW		47809	GERMANY
NATG PONTIAC ENGINEERING	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
NATIONAL INSTRUMENTS CORPORATION		11500 N MOPAC EXPY BLDG B			AUSTIN	TX	78759-3563	
NATIONAL MOLDING	VINCE HOSKO	5 DUBON CT			FARMINGDALE	NY	11735	
NATIONAL MOLDING	VINCE HOSKO	5 DUBON CT			FARMINGDALE	NY	11735	
NATIONAL MOLDING CORP	VINCE HOSKO	5 DUBON CT			FARMINGDALE	NY	11735	
NATIONAL RENEWABLE ENERGY LABORATORY		CENTER FOR TRANSPORTATION TECHNOLOGIES	1617 COLE BOULEVARD		GOLDEN	CO	80401-3393	
NCODE INTERNATIONAL INC		26877 NORTHWESTERN HWY STE 220			SOUTHFIELD	MI	48034	
NEW MEXICO INSTITUTE OF MINING AND		801 LEROY PLACE			SOCORRO	NM	87801-4750	
NEW UNITED MOTORS MFG INC	JAMIE SCHRECK CALEB DAVIS PURCHASING	45500 FREMONT BLVD			FREMONT	CA	94538	
NEWBOND		480 S AMERICAS AVE STE C 1			EL PASO	TX	79907-5650	
NEYER TISEO & HINDO LTD		4635 44TH ST SE STE C180			GRAND RAPIDS	MI	49512-4003	
NIAGARA PLASTICS CO INC EFT	GORDY HALMHUBER	7090 EDINBORO RD			ERIE	PA	16509	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
NIAGARA PLASTICS CO INC EFT	GORDY HALMHUBER	7090 EDINBORO RD			ERIE	PA	16509	
NICE BALL BEARING CO	JEFF GODFREY	400 SULLIVAN WAY			WEST TRENTON	NJ	8628	
NILES USA INC WINTech INC	LORA ERICH	41129 JO DR			NOVI	MI	48375	
NILES USA INC WINTech INC	LORA ERICH	41129 JO DR			NOVI	MI	48375	
NISSAN LOGISTICS CENTER	JOHN WETZEL PRODUCTION BUYER	624 ENON SPRINGS ROAD EAST			SMYRNA	TN	37167	
NISSAN MOTOR CO LTD		2 TAKARA CHO	KANAGAWA KU YOKOHAMA		KANAGAWA		220-8623	JAPAN
NISSAN MOTOR MANUFACTURING	JOHN WETZEL PRODUCTION BUYER PEGGY STOUT PURCHASING SERVICE	NISSAN DRIVE			SMYRNA	TN	37167	
NISSAN NORTH AMERICA INC		333 COMMERCE STREET			NASHVILLE	TN	37201-1800	
NN BALL & ROLLER EFT	BOB SAMS	800 TENNESSEE RD PO BOX 241			ERWIN	TN	37650	
NN BALL & ROLLER EFT	BOB SAMS	800 TENNESSEE RD PO BOX 241			ERWIN	TN	37650	
NORRIS MCLAUGHLIN & MARCUS	ELIZABETH L ABDELMASIEH ESQ	721 ROUTE 202 206	PO BOX 1018		SOMERVILLE	NJ	8876	
NORTH ALABAMA GAS DISTRICT		108 CHURCH STREET	PO BOX 1428		MADISON	AL	35758	
NORTH ALABAMA GAS DISTRICT		602 DEARBORN AVENUE	PO DRAWER 2590		MUSCLE SHOALS	AL	35662	
NORTH ALABAMA GAS DISTRICT		PO BOX 2605			MUSCLE SHOALS	ALABAMA	35660	
NORTH ALABAMA INDUSTRIAL SERVICES	NORTH ALABAMA INDUSTRIAL SERVICES	20300 HARRIS STATION RD			TANNER	AL	35671-3317	
NORTH POINT	MICHELLE M HARNER	901 LAKESIDE AVENUE			CLEVELAND	OH	44114	
NORTH RENAISSANCE DEVELOPMENT CO		909 WASHINGTON AVE			BAY CITY	MI	48708	
NORTH RENAISSANCE DEVELOPMENT LLC		909 WASHINGTON AVE PO BOX 348			BAY CITY	MI	48708	
NORTH TEXAS PLASTICS	RANDY ASHCRAFT	503 CHAPMAN DR PO BOX 1018			SANGER	TX	76266	
NORTH TEXAS PLASTICS	RANDY ASHCRAFT	503 CHAPMAN DR PO BOX 1018			SANGER	TX	76266	
NORTHEAST REGIONAL OFFICE	MARK SCHONFELD REGIONAL DIRECTOR	3 WORLD FINANCIAL CENTER	ROOM 4300		NEW YORK	NY	10281	
NOVA MACHINERY INC	DAVID BELOTTI	22720 WOODWARD AVE STE 207			LAKELAND	MI	48220-2906	
NRI INDUSTRIES INC	SHAM CHAND	29200 NORTHWESTERN HWY STE 200			SOUTHFIELD	MI	48034	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
NRI INDUSTRIES INC	SHAM CHAND	29200 NORTHWESTERN HWY STE 200			SOUTHFIELD	MI	48034	
NSK CORP BEARING DIV EFT	CAROL METTLER	4200 GOSS RD PO BOX 134007			ANN ARBOR	MI	48106	
NSK CORP BEARING DIV EFT	CAROL METTLER	4200 GOSS RD PO BOX 134007			ANN ARBOR	MI	48106	
NSK LTD		6 3 OHSAKI 1 CHOME	SHINAGAWA KU		TOKYO		141	JAPAN
NSK LTD		NISSEI BLDG 1 6 3 OSAKI			SHINAGAWA KU	13	1410032	JP
NSS TECHNOLOGIES INC	PETER OLIVER	9075 GENERAL DRIVE			PLYMOUTH	MI	48170	
NSS TECHNOLOGIES INC	PETER OLIVER	9075 GENERAL DRIVE			PLYMOUTH	MI	48170	
NTN BEARING CORP OF AMERICA	JONATHAN SNYDER	39255 WEST 12 MILE RD			FARMINGTON HILLS	MI	48331	
NTN BEARING CORP OF AMERICA	JONATHAN SNYDER	39255 WEST 12 MILE RD			FARMINGTON HILLS	MI	48331	
NYE INCWM F	BILL BOVENSIEP	12 HOWLAND RD			FAIRHAVEN	MA	02719	
NYLACAST LIMITED	LOU GRICE	200 HASTINGS ROAD			LEICESTER		LE5 0HL	ENGLAND
NYLACAST LIMITED	LOU GRICE	200 HASTINGS RD			LEICESTER		LE5 0HL	ENGLAND
NYX FORT WAYNE LLC	TRENT HOLMAN	5727 INDUSTRIAL RD			FORT WAYNE	IN	46825	
OAK HILL CAPITAL PARTNERS	BHAVIN SHAH	65 EAST 55TH ST			NEW YORK	NY	10022	
OBERLE & ASSOCIATES INC	HNIZDA RON		700 NW 2ND ST		RICHMOND	IN	47374	
OCE NORTH AMERICA INC	LORI DAROL	5450 N CUMBERLAND AVE			CHICAGO	IL	60656-1469	
OCE NORTH AMERICA INC	LORI DAROL	750 STEPHENSON HWY STE 100			TROY	MI	48083	
OCE NV	IMAGISTICS INTERNATIONAL INC	24590 LAHSE RD			SOUTHFIELD	MI	48034	
OE SALES	JACK ROSENBLAD PURCHASING BUYER	239 OLD NEW BRUNSWICK ROAD			PISCATAWAY	NJ	08854	
OETIKER ESPANA SA	INGRID TROMBLEY	POL IND EL PALMAR NAVE 17			CADIZ SPA	IN	11500	
OETIKER INC	INGRID TROMBLEY	6317 EUCLID ST			MARLETTE	MI	48453	
OETIKER INC	INGRID TROMBLEY	6317 EUCLID ST			MARLETTE	MI	48453	
OETIKER LTD (EFT)	INGRID HOLZAPFEL	203 DUFFERIN ST S PO BOX 5500			ALLISTON	ON	L9R 1W7	CANADA
OFFICE OF NEW YORK STATE	ATTORNEY GENERAL ELIOT SPITZER	120 BROADWAY			NEW YORK CITY	NY	10271	
OHIO MODULAR MFG CO OMMC	GUY SCHAFFER BUYER	3900 STICKNEY AVENUE			TOLEDO	OH	43608	
OILES AMERICA CORP	DAVE GUGIN	44099 PLYMOUTH OAKS BLVD ST109			PLYMOUTH	MI	48170	
OKAYA USA INC	GEN MITOBE	400 KELBY ST			FORT LEE	NJ	07024	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
OLD KENT BANK		1850 E PARIS SE			GRAND RAPIDS	MI	49546	
OLSON INTERNATIONAL LIMITED	MARK OSTERHUES ACCT MGR	50 W NORTH AVE			LOMBARD	IL	60148	
OLYMPIC COATERS	KAREN DOUGLAS	354 HUMBERLINE DR			ETOBICOKE	ON	M9W 5S3	CANADA
O'MELVENY & MYERS LLP	ROBERT SIEGEL	400 SOUTH HOPE STREET			LOS ANGELES	CA	90071	
O'MELVENY & MYERS LLP	TOM A JERMAN RACHEL JANGER	1625 EYE STREET NW			WASHINGTON	DC	20006	
OMNI FORGE INC	NORM ROBAKIEWICZ	COUNTY RD 580 W PO BOX 67			REMINGTON	IN	47977	
OMNI FORGE INC	NORM ROBAKIEWICZ	COUNTY RD 580 W PO BOX 67			REMINGTON	IN	47977	
OMNI WAREHOUSE	GREG GERMOND	966 BRIDGEVIEW S			SAGINAW	MI	48604	
OMNI WAREHOUSE	JON HOWELL	966 BRIDGEVIEW S			SAGINAW	MI	48604	
ONE EQUITY PARTNERS	LEE GARDNER	100 BLOOMFIELD HILLS PARKWAY STE 170			BLOOMFIELD HILLS	MI	48304	
OPEL ESPANAA CISCO 72319	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
ORBIS CORP	SHEILA DEGRAZIA	1101 E WHITCOMB AVE			MADISON HEIGHTS	MI	48071-5614	
ORBITAL ENGINEERING INC	RON LUTWEN	1344 5TH AVE			PITTSBURGH	PA	15219-6214	
ORBITFORM GROUP LLC	BRYAN WRIGHT	PO BOX 1469			JACKSON	MI	49204	
O'ROURKE KATTEN & MOODY	MICHAEL C MOODY	161 N CLARK STREET	SUITE 2230		CHICAGO	IL	60601	
OTTO FUCHS METALLWERKE % HUPPERT EN	JOHN YORK	41000 WOODWARD AVE STE 340			BLOOMFIELD HILLS	MI	48304	
OTTO FUCHS METALLWERKE % HUPPERT EN	JOHN YORK	41000 WOODWARD AVE STE 340			BLOOMFIELD HILLS	MI	48304	
P & R FASTENERS INC	BRIAN ISAACSON	325 PIERCE ST			SOMERSET	NJ	8873	
P & R FASTENERS INC	BRIAN ISAACSON	325 PIERCE ST			SOMERSET	NJ	08873	
P & R INDUSTRIES INC	CHARLES SHEELAR	1524 N CLINTON AVE			ROCHESTER	NY	14621-2206	
P & R INDUSTRIES INC	P & R INDUSTRIES INC	1524 N CLINTON AVE			ROCHESTER	NY	14621-2206	
P C S CORP	DIRECT SOURCING SOLUTIONS INC	25200 TELEGRAPH RD			SOUTHFIELD	MI	48034	
PANALPINA	WOO HYUN JUNG	4300 ALATEX RD			MONTGOMERY	AL	36100	
PANALPINA INC	KIM WOLVERTON	151 FOLMAR PARKWAY			MONTGOMERY	AL	36109	
PANHARD GENERAL DEFENSE		2 RUE PANHARD & LEVASSOR	91630 MAROLLES EN		HUREPOIX			FRANCE
PARIDIGM SINTERED PRODUCTS INC	SUPPLIER CLOSED	201 FRITZ KEIPER BLVD			BATTLE CREEK	MI	49015	
PARK CORP	PETER STEINER							
PARKER ENGINEERED SEALS DIVISION	CRAIG KURKECHIAN	501 S SYCAMORE			SYRACUSE	IN	46567	
PARKER ENGINEERED SEALS DIVISION	CRAIG KURKECHIAN	501 S SYCAMORE			SYRACUSE	IN	46567	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
PARKER EPS DIVISION	CRAIG KURKECHIAN	2565 NORTHWEST PARKWAY			ELGIN	IL	60123	
PARKER EPS DIVISION	CRAIG KURKECHIAN	2565 NORTHWEST PARKWAY			ELGIN	IL	60123	
PARKER HANNIFIN CANADA	CRAIG KURKECHIAN	64 TROWERS RD UNIT 1			WOODBIDGE	ON	L4L 7K5	CANADA
PARKER HANNIFIN CORP TUBE FITTINGS	NO LONGER A SUPPLIER	3885 GATEWAY BLVD			COLUMBUS	OH	43228	
PARKER RUSTPROOF CORP	CONNIE MAREINO	1688 ARABELLA RD			CLEVELAND	OH	44112	
PARKER SEAL	CRAIG KURKECHIAN	2360 PALUMBO DR PO BOX 11751			LEXINGTON	KY	40512	
PARKER SEAL CO	CRAIG KURKECHIAN	7664 PANASONIC WAY			SAN DIEGO	CA	92154	
PARKER SEAL DE MEXICO SA DE CV	CRAIG KURKECHIAN	RIO LERMA NO 221 PARQUE IND			TLALNEPANTLA		54030	MEXICO
PARKER SEAL ORD EFT	CRAIG KURKECHIAN	104 HARTMAN DR			LEBANON	TN	37087	
PARKER SERVICE CENTER	CRAIG KURKECHIAN	9350 CASTLEGATE DR			INDIANAPOLIS	IN	46278	
PARKER TECH SEAL DIVISION	CRAIG KURKECHIAN	3125 W CROFT CIR PO BOX 15009			SPARTANBURG	SC	29302	
PARKER TECH SEAL DIVISION EFT	CRAIG KURKECHIAN	1525 S 10TH ST PO BOX 517			GOSHEN	IN	46526	
PATENT COUNSEL		TRW INC	1900 RICHMOND ROAD		CLEVELAND	OH	44124	
PAUL WEISS RIFKIND WHARTON & GARRISON	CURTIS J WEIDLER	1285 AVENUE OF THE AMERICAS			NEW YORK	NY	10019-6064	
PAULO PRODUCTS	JERRY JENKINS	1307 RUTLEDGE WAY			MURFREESBORO	TN	37129	
PAULO PRODUCTS CO	JERRY JENKINS	5711 W PARK AVE			ST. LOUIS	MO	63110-1834	
PAULO PRODUCTS CO	JERRY JENKINS	1307 RUTLEDGE WAY			MURFREESBORO	TN	37129	
PENN ALUMINUM % LAWRENCE BOENSCH CO	TRIXI BOENSCH	5 MECHANIC STREET PO BOX 579			OXFORD	MI	48371	
PENSION BENEFIT GUARANTY CORPORATION	JEFFREY COHEN	1200 K STREET NW	SUITE 340		WASHINGTON	DC	20005	
PENSION BENEFIT GUARANTY CORPORATION	RALPH L LANDY	1200 K STREET NW	SUITE 340		WASHINGTON	DC	20005-4026	
PENSKE LOGISTICS	FRED ERB	1400 WARREN ST			KANSAS CITY	MO	64116	
PERROTON SA (ETS JEAN)	PHILIPPE PERROTON	900 AVE DE PONTCHY			BONNEVILLE		74130	FRANCE
PETERSON MANUFACTURING CO	GERRY YATES	155 CATTLEMEN RD			SARASOTA	FL	34232	
PETERSON MANUFACTURING CO	GERRY YATES	155 CATTLEMEN RD			SARASOTA	FL	34232	
PETERSON SPRING GEORGIA PLANT	CARRY FOSTER	OLD HULL RD PO BOX 5859			ATHENS	GA	30613	
PETERSON SPRING GEORGIA PLANT	CARRY FOSTER	OLD HULL RD PO BOX 5859			ATHENS	GA	30613	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
PETTEY MACHINE WORKS	BILL PETTEY	16 N SENECA DR PO BOX 729			TRINITY	AL	35673	
PEUGEOT		TOUR MANHATTAN	LA DEFENSE		PARIS		92094	FRANCE
PHILIP SERVICES CORP	PSC ENTERPRISES INC	3158 HWY 20 W BLDG 6			DECATUR	AL	35601	
PHILIP SERVICES CORP	PSC ENTERPRISES INC	VINCE SHEERER	5151 SAN FELIPE SUITE 1600		HOUSTON	TX	77056	
PHILLIPS NIZER LLP	SANDRA A RIEMER	666 FIFTH AVENUE			NEW YORK	NY	10103	
PHILLIPS PLASTICS CORPORATION	GREG MOELLER	30230 ORCHARD LAKE RD STE 150			FARMINGTON HILLS	MI	48335	
PHILLIPS PLASTICS CORPORATION	GREG MOELLER	30230 ORCHARD LAKE RD STE 150			FARMINGTON HILLS	MI	48335	
PICKREL SHAEFFER & EBELING	SARAH B CARTER ESQ	2700 KETTERING TOWER			DAYTON	OH	45423	
PINNACLE AUTOMATION INC		PO BOX 1743			DECATUR	AL	35602-1743	
PITNEY BOWES INC EFT	WILLIAM POTTS	750 STEPHENSON HWY STE 100			TROY	MI	48083	
PJ SPRING CO INC	DICK GALBALLY	1180 ATLANTIC DR			WEST CHICAGO	IL	60185	
PJ SPRING CO INC	DICK GALBALLY	1180 ATLANTIC DR			WEST CHICAGO	IL	60185	
PLASTECH % ALPHA TECH	MARTIN MUELLER	9140 COMPTON ST			INDIANAPOLIS	IN	46240	
PLASTECH % ALPHA TECH	MARTIN MUELLER	9140 COMPTON ST			INDIANAPOLIS	IN	46240	
PLASTECH MFG CORP	MARTIN MUELLER	1111 S COLLING RD			CARO	MI	48723	
PLASTECH MFG CORP	MARTIN MUELLER	1111 S COLLING RD			CARO	MI	48723	
PLASTIC SOLUTIONS INC	ART HORVATH	701 W CHIPPEWA AVEPO BOX 2378			SOUTH BEND	IN	46680	
PLASTIC SOLUTIONS INC	ART HORVATH	701 W CHIPPEWA AVEPO BOX 2378			SOUTH BEND	IN	46680	
PLASTICOS ABC SPAIN SA SOCIEDAD UNI	AMILCAR HERRERA	PGNO IND LAS CASA II CALLE H			SORIA		42005	SPAIN
PLASTICOS MORRELL SA	JOSI MARMA SOCIAS	TORRE BOVERA 41 49			SANT ANDREU LA BARCA ES		08950	SPAIN
PLASTOMER DIV OF CONSUMERS GLASS CO	JUNE PYNN	151 JOHN ST PO BOX 14000			BARRIE	ON	L4M 4V3	CANADA
PLATINUM EQUITY ADVISORS	JOHNNY LOPEZ	2049 CENTURY PARK EAST STE 2700			LOS ANGELES	CA	90067	
PLYMOUTH TUBE	LANCE THOMAS	29 W 150 WARRENVILLE RD			WARRENVILLE	IL	60555	
POHLMAN INC	TOM WIETHORN	140 LONG RD			CHESTERFIELD	MO	63005	
POHLMAN INC	TOM WIETHORN	140 LONG RD			CHESTERFIELD	MO	63005	
POLARIS INDUSTRIES INC	JOHN PETERSON PRODUCTION BUYER	301 5TH AVENUE SW			ROSEAU	MN	56751	
POLARIS INDUSTRIES INC		2100 NORTH HIGHWAY 55			MEDINA	MINNE SOTA	55340-9770	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
POLTRON	VOYTEK FIZYTA	5123 PEGASUS CT STE E			FREDERICK	MD	21704	
POLTRON	VOYTEK FIZYTA	5123 PEGASUS CT STE E			FREDERICK	MD	21704	
POLYONE DISTRIBUTION	SCOTT SODERSTROM	4075 MILLENIUM BLVD SE			MASSILLON	OH	44646	
PONTIAC COIL INC		5800 MOODY DR			CLARKSTON	MI	48348-4768	
PONTIAC COIL INC	PAUL MCINTYRE	5800 MOODY DR			CLARKSTON	MI	48348	
PONTIAC COIL INC	PAUL MCINTYRE	5800 MOODY DR			CLARKSTON	MI	48348	
PORITE USA	RANDY SISK	1295 COMBERMERE DR			TROY	MI	48083	
POWER & SIGNAL GROUP	CELESTINE STANLEY	4670 RICHMOND RD			CLEVELAND	OH	44128	
PRA COMPANY	ELLIOT BUCHANAN	1415 W CEDAR ST			STANDISH	MI	48658-9527	
PRAXAIR INC		300 E GREAT LAKES ST			RIVER ROUGE	MI	48218-2606	
PRECISION MFG CO INC	CATHY HANLIN	2159 VALLEY ST			DAYTON	OH	45404	
PRECISION MFG CO INC	CATHY HANLIN	2159 VALLEY ST			DAYTON	OH	45404	
PRECISION PLASTIC & DIE CO EFT	MIKE THOMAS	2545 W MAPLE RD NO 1			TROY	MI	48084	
PRECISION PLASTIC & DIE CO EFT	MIKE THOMAS	2545 W MAPLE RD NO 1			TROY	MI	48084	
PRESIDENT	DHB COMPONENTES AUTOMOTIVOS SA	AVENIDA DAS INDUSTRIAS	864 BARRIO ANCHIETA		PORTO ALEGRE	RS	CEP 90200-290	BRASIL
PRIDGEON & CLAY INC	AL BOLT	50 COTTAGE GROVE SW			GRAND RAPIDS	MI	49507	
PRIDGEON & CLAY INC	AL BOLT	50 COTTAGE GROVE SW			GRAND RAPIDS	MI	49507	
PRINCE MANUFACTURING DE MEXICO PLT	ALBERT AHUMADA	AV VALLE CEDRO NO 1680			CD JUAREZ CHI		32574	MEXICO
PROCESOS CONTROLADOS SA DE CV	CECILIA BAQUELOS RIVAS	CERRO DEL TZIRATE 24 LAS AMERI			QUERETARO QUA		76000	MEXICO
PRODUCTION MACHINING OF ALMA INC E	RAYMOND CULL	6595 N JEROME RD			ALMA	MI	48801	
PRODUCTION MACHINING OF ALMA INC E	RAYMOND CULL	6595 N JEROME RD			ALMA	MI	48801	
PRODUCTION SCREW MACHINE CO	DAVID MUSGRAVE	1414 E SECOND ST			DAYTON	OH	45403	
PRODUCTION SCREW MACHINE CO	DAVID MUSGRAVE	1414 E SECOND ST			DAYTON	OH	45403	
PRODUCTOS ESPECIALIZADOS DE ACERO S	GUILLERMO NAVARRETE	EJE 130 NO 135			SAN LUIS POTOSI SL		78395	MEXICO
PROFESSIONAL TECHNOLOGIES SERVICES	JOHN V GORMAN	PO BOX NO 304			FRANKENMUTH	MI	48734	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
PROFIROLL TECHNOLOGIES USA INC	ANDRE HILDEBRANDT	24300 CATHERINE INDUSTRIAL DR NO 401			NOVI	MI	48375-2457	
PROGRESSIVE STAMPING EFT	BOB SMITH	2807 SAMOSET AVE			ROYAL OAK	MI	48073	
PROGRESSIVE STAMPING EFT	BOB SMITH	2807 SAMOSET AVE			ROYAL OAK	MI	48073	
PROYECTOS REPARACIONES OBRAS Y CON		COL EX HIPODROMO			CD JUAREZ	CHI	32340	MX
PTC TUBULAR PRODUCTS LLC	DOUG WILKINS	1480 N W 11TH ST			RICHMOND	IN	48374	
QUALITECH INTERNATIONAL INC		42705 GRAND RIVER AVE STE 201			NOVI	MI	48375-1772	
QUALITY CONTROL DESIGN INC	MARK DELUCA	50495 CORPORATE DR STE 112			SHELBY TOWNSHIP	MI	48315	
QUALITY INDUSTRIAL SERVICES QIS	CALVIN HARRIS	27481 BEVERLY RD			ROMULUS	MI	48174	
QUANTUM LLC		2880 UNIVERSAL DR			SAGINAW	MI	48603	
QUANTUM STORAGE		807 AIRPORT ACCESS RD			TRAVERSE CITY	MI	49686-3511	
QUASAR INDUSTRIES	C WAYNE MILLER	1911 NORTHFIELD DR			ROCHESTER HILLS	MI	48309	
R & L SPRING CO % AI NELSON & ASS	ART NELSON	209 DOUGLAS PO BOX 92			MONTROSE	MI	48457	
R & L SPRING CO % AI NELSON & ASS	PHILIP T SPIETH	ONE INTERNATIONAL DR			MONROE	MI	48161	
R&M ENGINEERING INC	RON MILLER JR	7920 WEBSTER			FREELAND	MI	48623	
RALCO INDUSTRIES INC	TOM GITTER	2720 AUBURN CT			AUBURN HILLS	MI	48326	
RALCO INDUSTRIES INC	TOM GITTER	2720 AUBURN CT			AUBURN HILLS	MI	48326	
RAMCEL ENGINEERING COMPANY	BILL KRETZER	2926 MAC ARTHUR BLVD			NORTHBROOK	IL	60062	
RANGER TOOL & DIE CO EFT	CHRIS WILLIAMS	317 S WESTERVELT ST			SAGINAW	MI	48604	
RANGER TOOL & DIE CO EFT	CHRIS WILLIAMS	317 S WESTERVELT ST			SAGINAW	MI	48604	
RB&W CORP OF CANADA	LIBBY TUCKEY	5190 BRADCO BLVD			MISSISSAUGA	ON	L4W 1G7	CANADA
RBC BEARINGS	JEFF GODFREY	400 SULLIVAN WAY			WEST TRENTON	NJ	08628	
RBC PRECISION PRODUCTS INC	JEFF GODFREY	2928 GARY DR			PLYMOUTH	IN	46506	
REA INTERNATIONAL ANTOMAX DIVISION	LJUBOMIR SCEPANOVIC	7405 TRANMERE DR			MISSISSAUGA	ON	L5S 1L4	CANADA
REA INTERNATIONAL ATLAS DIVISION	LJUBOMIR SCEPANOVIC	10 ATLAS CT			BRAMPTON	ON	L6T 5C1	CANADA
RECYDE SA	JAIME AGUIRRE	PGO INDUSTRIAL POGATZA S N			ELGEUTA GUIPUZCOA		20690	SPAIN
RED SPOT PAINT & VARNISH CO INC	TOM SPAGNUOLO	550 EDWIN			WESTLAND	MI	48185	
REED SMITH	RICHARD P NORTON	ONE RIVERFRONT PLAZA	1ST FLOOR		NEWARK	NJ	07102	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
REEF TOOL & GAGE CO INC	WARNER BAUER	44800 MACOMB INDUSTRIAL DR			CLINTON TOWNSHIP	MI	48036	
REGINA H REDING		610 CLEARVIEW ST SW			DECATUR	AL	35601	
REIMOLD PRINTING CORP	MIKE WHITE	3201 HALLMARK CT			SAGINAW	MI	48603	
RELIAISOFT CORP		1450 S EASTSIDE LOOP			TUCSON	AZ	85710	
REMAN INC	DON HOWINGTON	110 E 9TH ST PO BOX 900			DECATUR	MS	39327	
REMAN INC	DON HOWINGTON	110 E 9TH ST PO BOX 900			DECATUR	MS	39327	
REMAN INC EFT	DON HOWINGTON	6586 HWY 13			MORTON	MS	39117	
REMAN INC EFT	DON HOWINGTON	6586 HWY 13			MORTON	MS	39117	
REME SA DE CV	HELMUT HUBER	AV 5 DE FEBRERO NO 1718			QUERETARO QA		76130	MEXICO
REME SA DE CV	HELMUT HUBER	AV 5 DE FEBRERO NO 1718			QUERETARO QA		76130	MEXICO
RENAULT SAS		SOCIETE PAR ACTIONS SIMPLIFIEE	13 15 QUAI ALPHONSE LE GALLO		92100 BOULOGNE-BILLANCOURT			FRANCE
RENAULT SAS GRAND COURONNE		13 15 QUAI ALPHONSE LE GALLO	F92513 BOULOGNE BILLANCOURT		CEDEX			FRANCE
RENAULT SERVICE 0753		8 10 AVENUE EMILE ZOLA	F 92109 BOULOGNE BILLANCOURT		CEDEX			FRANCE
RENCO GROUP	MARVIN KOENIG	30 ROCKEFELLER PLAZA STE 4225			NEW YORK	NY	10112	
REPRO PARTS INC	RICH VERBA	881 INDUSTRIAL DR			ELMHURST	IL	60126	
REPUBLIC ENGINEERED PRODUCTS INC	JOSEPH LAPINSKY	3770 EMBASSY PARKWAY			AKRON	OH	44333	
REPUBLIC TECHNOLOGIES INTERNATIONAL	DON UMBOWER	3770 EMBASSY PARKWAY			AKRON	OH	44333	
REPUBLIC TECHNOLOGIES INTERNATIONAL	DON UMBOWER	3770 EMBASSY PARKWAY			AKRON	OH	44333	
RESIN SERVICES INC	LYNN HAMLIN	5959 18 1 2 MILE RD			STERLING HEIGHTS	MI	48314	
RESINAS COLORES Y COMPUESTOS SA DE	LEONARDO CENOZ	AVE INDEPENDENCIA NO 105			SAN MATEO ATENCO TOLUCA		52100	MEXICO
RING MASTERS LLC	LINDA MILLER	240 SIXTH ST NW			MASSILLON	OH	44647	
RING MASTERS LLC	LINDA MILLER	240 SIXTH ST NW			MASSILLON	OH	44647	
RING SCREW LLC HOLLY DISTRIBUTION C	CHRIS VANHEUSDEN	4160 E BALDWIN RD			HOLLY	MI	48442	
RING SCREW LLC HOLLY DISTRIBUTION C	CHRIS VANHEUSDEN	4160 E BALDWIN RD			HOLLY	MI	48442	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
RIPPLEWOOD HOLDINGS	MICHAEL DURAN	1 ROCKEFELLER PLAZA FL 32			NEW YORK	NY	10020	
RJW MANUFACTURING	TAMMY CARTER	1968 HIGHWAY 31 S PO BOX 1103			ATHENS	AL	35612	
RJW MANUFACTURING INC	TAMMY CARTER	PO BOX 1103			ATHENS	AL	35612-1103	
RJW MANUFACTURING INC	TAMMY CARTER	PO BOX 1103			ATHENS	AL	35612	
ROBIN MEXICANA S DE RL DE CV	JUANCARLOS AGUILAR	AVENIDA LAS MISIONES NO 9			EL MARQUEZ QA		76246	MEXICO
ROBINSON INDUSTRIES INC	BILL WILSON	PO BOX 521			COLEMAN	MI	48618-0521	
ROBINSON INDUSTRIES INC	IZZAT OSAMA	PO BOX 521			COLEMAN	MI	48618-0521	
ROCKFORD PRODUCTS CORP EFT	LAWRENCE FEY	707 HARRISON AVE			ROCKFORD	IL	61104	
ROCKFORD PRODUCTS CORP EFT	LAWRENCE FEY	707 HARRISON AVE			ROCKFORD	IL	61104	
ROCTEL MFG % LINAMAR SALES	TOM WINKLE	26555 EVERGREEN RD STE 900			SOUTHFIELD	MI	48076	
ROGERS FOAM CORP	VICKI CHU	20 VERNON ST			SOMERVILLE	MA	02145	
ROPERS MAJESKI KOHN & BENTLEY	CHRISTOPHER NORGAARD	515 SOUTH FLOWER STREET	SUITE 1100		LOS ANGELES	CA	90071	
ROSE AJ MANUFACTURING CO INC	RYAN THOMAS	38000 CHESTER RD			AVON	OH	44011	
ROSE AJ MANUFACTURING CO INC	RYAN THOMAS	38000 CHESTER RD			AVON	OH	44011	
ROSLER METAL FINISHING USA LLC	LAWRENCE GREEN	1551 DENSO RD			BATTLE CREEK	MI	49015	
ROTAFORM LLC	DALE DELIZIO	1420 S LIVERNOIS			ROCHESTER HILLS	MI	48307	
ROTAFORM LLC	DALE DELIZIO	1420 S LIVERNOIS			ROCHESTER HILLS	MI	48307	
ROTHCHILD INC	DAVID L RESNICK	1251 AVENUE OF THE AMERICAS			NEW YORK	NY	10020	
ROTOR CLIP CO EFT	HENRY YATES	187 DAVIDSON AVE			SOMERSET	NJ	8875	
ROTOR CLIP CO EFT	HENRY YATES	187 DAVIDSON AVE			SOMERSET	NJ	08875	
ROWAN TECHNOLOGIES INC	INDUCTOHEAT INC	32251 N AVIS DR			MADISON HEIGHTS	MI	48071-1502	
RPK S COOP	JULIO HAS NOT RESPONDED	PORTAL DE GAMARRA 34			VITORIA		01013	SPAIN
RPK SOCIEDAD COOPERATIVA	JULIO HAS NOT RESPONDED	PORTAL DE GAMARRA 34			VITORIA		01013	SPAIN
RPM PLASTICS INC	CARRIE JONES	35310 STANLEY			STERLING HEIGHTS	MI	48312	
RYCO DESIGN & RESEARCH INC		230 CELTIC DR			MADISON	AL	35758	
RYCO DESIGN & RESEARCH INC	RYCO DESIGN & RESEARCH INC	230 CELTIC DR			MADISON	AL	35758	
RYCO ENGINEERING INC	R&M ENGINEERING INC	RON MILLER JR	7920 WEBSTER		FREELAND	MI	48623	
S & Z METALWORKS LTD	JIM BALDWIN	3180 BERE RD PO BOX 74544			CLEVELAND	OH	44194	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
S & Z TOOL & DIE CO INC	JIM BALDWIN	3180 BERE RD PO BOX 74544			CLEVELAND	OH	44194	
SAAB AUTOMOBIL AB	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
SAAB SCANIA OF AMERICA INC	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
SABO USA INC	DAVID YATES	44099 PLYMOUTH OAKS BLVD ST112			PLYMOUTH	MI	48170	
SABO USA INC	DAVID YATES	44099 PLYMOUTH OAKS BLVD ST112			PLYMOUTH	MI	48170	
SACHNOFF & WEAVER LTD	CHARLES S SCHULMAN	10 SOUTH WACKER DRIVE	40TH FLOOR		CHICAGO	IL	60606	
SACHS AUTOMOTIVE OF AMERICA	WANDA SMITH	15811 CENTENNIAL DR			NORTHVILLE	MI	48168	
SAET SOCIETA APPLICAZIONI ELETTR	STEFANO BARALIS	VIA TORINO 213			LEINI	IT	10040	IT
SAFETYTECH PROTECTION SYSTEMS INC	HNIZDA RON		PO BOX 616		LAPEL	IN	46051	
SAGINAW BAY PLASTICS INC	DAVE BURKE	2768 S HURON RD PO BOX 507			KAWKAWLIN	MI	48631	
SAGINAW CENTRE DEVELOPMENT COMPANY LLC		804 S HAMILTON ST			SAGINAW	MI	48602	
SAGINAW MACHINE SYSTEMS INC	SAGINAW MACHINE SYSTEMS INC	800 N HAMILTON ST			SAGINAW	MI	48602-4354	
SAGINAW VALLEY REHABILITATION CTR	DEAN EMERSON	919 VETERANS MEMORIAL PKWY			SAGINAW	MI	48601	
SAGINAW VALLEY REHABILITATION CTR	DEAN EMERSON	919 VETERANS MEMORIAL PKWY			SAGINAW	MI	48601	
SAGINAW VALLEY STATE UNIVERSITY		7400 BAY RD	UNIVERSITY CENTER		SAGINAW	MI	48710	
SAIC USA INC	MICHAEL DONG SALES MANAGER	1301 WEST LONG LAKE ROAD	SUITE 190		TROY	MI	48098	
SAINT GOBAIN PERFORMANCE PLASTICS	KEVIN KINAHAN	150 DEY RD			WAYNE	NJ	7470	
SAINT GOBAIN PERFORMANCE PLASTICS	KEVIN KINAHAN	150 DEY RD			WAYNE	NJ	07470	
SALINE ACH LLC VISTEON	STEVE SZCZPANIAK PURCHASING MANAGER	7700 MICHIGAN AVE			SALINE	MI	48176	
SALINE METAL SYSTEMS	RICH SULKOWSKI	905 WOODLAND DR			SALINE	MI	48176	
SALINE METAL SYSTEMS METALFORMING TECHNOLOGIES INC	RICH SULKOWSKI	905 WOODLAND DR			SALINE	MI	48176	
SANDIA CORPORATION	ATTN RUSSELL D SKOCYPEC	PO BOX 5800	CRADA SC92 01133		ALBUQUERQUE	NM	87185-5800	
SANDIA CORPORATION	ATTN RUSSELL D SKOCYPEC	BLDG 957	CRADA SC92 01133	1515 EUBANK BLVD SE	ALBUQUERQUE	NM	87123	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
SANLUIS RASSINI INTERNATIONAL	GUSTAVO ABURTO	14500 BECK RD			PLYMOUTH	MI	48170	
SANLUIS RASSINI INTERNATIONAL	KARRIE'S GONE STEVE & DON DON'T KNOW CONTACT	14500 BECK RD			PLYMOUTH	MI	48170	
SATURN CORPORATION	LEIGH DUSHANE WAYNE THOMPSON SPECIAL PROJECTS COORDINATOR SERVICE	30009 VAN DYKE			WARREN	MI	48090	
SCATE ELEARNING INC		100 ENGELWOOD DRIVE	SUITE F		ORION	MICH GAN	48359	
SCHAFER & WEINER PLLC		40950 WOODWARD AVE NO 100			BLOOMFIELD HILLS	MI	48304	
SCHAFER AND WEINER PLLC	MAX NEWMAN	40950 WOODWARD AVE	SUITE 100		BLOOMFIELD HILLS	MI	48304	
SCHIFF HARDIN LLP	WILLIAM I KOHN	6600 SEARS TOWER			CHICAGO	IL	60066	
SCHMALD TOOL & DIE	WENDY SANBORN	4206 S SAGINAW ST			BURTON	MI	48529	
SCHMALD TOOL & DIE INC	WENDY SANBORN	G4206 S SAGINAW ST			BURTON	MI	48529	
SCHMITTERFRANCE SA	RYAN THORPE	52 RUE DES BATELIERS BP 81 016			ETUPES		25461	FRANCE
SCHULMAN INC A	JANE MASELLI	2100 E MAPLE RD			BIRMINGHAM	MI	48009	
SCIENTIFIC FORMING TECHNOLOGIES		5038 REED RD			COLUMBUS	OH	43220-2514	
SCM METAL PRODUCTS INC	GARY COWAN	2601 WECK DR PO BOX 12166			RESEARCH TRIANGLE PARK	NC	27709	
SCOTT A ABNEY ESQ	MAYNARD COOPER & GALE PC	1901 SIXTH AVENUE NORTH	2400 AMSOUTH HARBERT PLAZA		BIRMINGHAM	ALABA MA	35203	
SCOTT SPECIALTY GASES INC	SCOTT SPECIALTY GASES INC	1750 E CLUB BLVD 318 SEABORAD LN STE 101			DURHAM	NC	27704-3408	
SECOR INTERNATIONAL INC	SECOR INTERNATIONAL INC	14427 NW 60TH AVE			FRANKLIN	TN	37067	
SECURITY PLASTICS DIV NMC LLC	VINCE HOSKO	14427 NW 60TH AVE			MIAMI LAKES	FL	33014	
SECURITY PLASTICS DIV NMC LLC	VINCE HOSKO	WIESBADENER STR 243 247 SCHNEI			MIAMI LAKES	FL	33014	
SEEGER ORBIS GMBH & CO OHG	HANS PETER ROTH	16041 FOSTER ST			KOENIGSTEIN HE		61462	GERMANY
SEGA INC	KVIN KRAATZ	60 HEID AVE PO BOX 887			STILWELL	KS	66085-8876	
SELECT INDUSTRIES	LARRY RABER	60 HEID AVE PO BOX 887			DAYTON	OH	45401	
SELECT INDUSTRIES	LARRY RABER	5130 GATEWAY			DAYTON	OH	45401	
SELTEK INTERNATIONAL INC	LUIS FLORES	199 W DIVERSEY			EL PASO	TX	79905	
SEMBLEX CORP EFT	PATRICK DOWNS	199 W DIVERSEY			ELMHURST	IL	60126	
SEMBLEX CORP EFT	PATRICK DOWNS	232 HOPKINSVILLE RD PO BOX 440			ELMHURST	IL	60126	
SENSUS PRECISION DIE CASTING	GREG WILLIAMS				RUSSELLVILLE	KY	42276	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
SENSUS PRECISION DIE CASTING INC	GEORGE M CHEEVER ESQ	KIRKPATRICK & LOCKHART NICHOLSON GRAHAM LLP	HENRY W OLIVER BUILDING	535 SMITHFIELD STREET	PITTSBURGH	PA	15222	
SEVERSTAL NORTH AMERICA INC	BOB MARSICO	3001 MILLER RD PO BOX 1699			DEARBORN	MI	48120	
SEVERSTAL NORTH AMERICA INC	BOB MARSICO	3001 MILLER RD PO BOX 1699			DEARBORN	MI	48120	
SEYFARTH SHAW LLP	ROBERT W DREMLUK	620 EIGHTH AVE			NEW YORK	NY	10018-1405	
SEYMOUR TUBING INC	ROBIN KARMOLINSKI	1515 W 4TH ST			SEYMOUR	IN	47274	
SGF % HUPPERT ENGINEERING	DAN MCALINDEN	41000 WOODWARD AVE STE 340			BLOOMFIELD HILLS	MI	48304	
SHEARMAN & STERLING LLP	DOUGLAS BARTNER JILL FRIZZLEY	599 LEXINGTON AVENUE			NEW YORK	NY	10022	
SHELL LUBRICANTS	GEOFF STAURSKY	777 WALKER AVE PO BOX 4427			HOUSTON	TX	77002	
SHELL LUBRICANTS	GEOFF STAURSKY	777 WALKER AVE PO BOX 4427			HOUSTON	TX	77002	
SHELL OIL PRODUCTS US	GEOFF STAURSKY	700 MILAM ST			HOUSTON	TX	77002	
SHINCHANG AMERICA CORP	DANIEL KIM	47200 PORT ST			PLYMOUTH	MI	48170	
SHINCHANG AMERICA CORP	DANIEL KIM	47200 PORT ST			PLYMOUTH	MI	48170	
SHIPMAN & GOODWIN LLP	JENNIFER L ADAMY	ONE CONSTITUTION PLAZA			HARTFORD	CT	06103-1919	
SHIVELY BROS INC	CHRISTINA THORNTON	PO BOX 1347			SAGINAW	MI	48605	
SHIVELY BROS INC	CHRISTINA THORNTON	PO BOX 1347			SAGINAW	MI	48605	
SHIVELY BROTHERS INC	SCOTT SHIVELY	PO BOX 1347			SAGINAW	MI	48605-1347	
SIDENOR SA	LOLI GONZALEZ	BARRIO URGARTE S N			BASAURI VIZCAYA ES		48970	SPAIN
SIEMEN UGS		5400 LEGACY RD			PLANO	TX	75024	
SIGNATURE ALUMINUM % BARTLEMAY	PHILIP T SPIETH	ONE INTERNATIONAL DR			MONROE	MI	48161	
SIGNATURE ALUMINUM % BARTLEMAY WERNER HOLDINGS	DAVE BARTLEMAY	4821 OLD NATIONAL RD EAST			RICHMOND	IN	47374	
SIGNATURE FINANCIAL GROUP INC		24725 WEST TWELVE MILE RD STE 302			SOUTHFIELD	MI	48034	
SIMPSON THATCHER & BARTLETT LLP	KENNETH S ZIMAN ROBERT H TRUST WILLIAM T RUSSELL JR	425 LEXINGTON AVENUE			NEW YORK	NY	10017	
SIMTEK INDUSTRIES INC	PAUL SIMMONS	46958 N GRATIOT STE 169			CHESTERFIELD TOWNSHIP	MI	48051	
SINCLAIR & RUSH INC	ROD WHITTIER	123 MANUFACTURERS DR			ARNOLD	MO	63010	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
SINCLAIR & RUSH INC	ROD WHITTIER	123 MANUFACTURERS DR			ARNOLD	MO	63010	
SINTERMETAL SA DE CV	DANIEL ALFONSO	ACUDUCTO DEL ALT LERMA NO 6			OEOYOACAC		52740	MEXICO
SINTERSTAHL CORPORATION POWERTRAIN	DAN TURNER	5800 WOLF CREEK PIKE			DAYTON	OH	45426	
SKADDEN ARPS SLATE MEAGHER & FLOM LLP	JOHN WM BUTLER JOHN K LYONS RON E MEISLER	333 W WACKER DR	SUITE 2100		CHICAGO	IL	60606	
SKADDEN ARPS SLATE MEAGHER & FLOM LLP	KAYALYN A MARAFIOTI THOMAS J MATZ	4 TIMES SQUARE	PO BOX 300		NEW YORK	NY	10036	
SKI DESIGN INC		14660 23 MILE RD			SHELBY TOWNSHIP	MI	48315-3000	
SKILLED MANUFACTURING INC	TOM LAWSON	3680 CASS			TRAVERSE CITY	MI	49696	
SMALL CAR GROUP LAD	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
SMALL PARTS INC	CHUCK MIGYANKA	600 HUMPHREY PO BOX 23			LOGANSPOUT	IN	46947	
SMALL PARTS INC	CHUCK MIGYANKA	600 HUMPHREY PO BOX 23			LOGANSPOUT	IN	46947	
SMALLEY STEEL RING CO EFT	FRANK NAUGO	555 OAKWOOD DR			LAKE ZURICH	IL	60047	
SMALLEY STEEL RING CO EFT	FRANK NAUGO	555 OAKWOOD DR			LAKE ZURICH	IL	60047	
SMC AMERICA INC	THOMAS HERR	1679 ELMURST RD			ELK GROVE VILLAGE	IL	60007	
SMC AMERICA INC	THOMAS HERR	1679 ELMHURST RD			ELK GROVE VILLAGE	IL	60007	
SMC POWDER METALLURGY	JOHN E CHALLINGSWORTH	259 EBERL ST			SAINT MARYS	PA	15857	
SMC POWDER METALLURGY ST MARY'S CARBON	JOHN E CHALLINGSWORTH	259 EBERL ST			SAINT MARYS	PA	15857	
SOFTWARE ENGINEERING CORPORATION		1520 ECATK STE 101			SEATTLE	WA	98102	
SOLETRON MANUFACTURA DE MEXICO S D	DANA COIN	PROL AV LOPEZ MATEOS SUR KM65			TLAJOMULCO DE ZUNIGA JA		45645	MEXICO
SOLETRON MANUFACTURA DE MEXICO S D	DANA COIN	PROL AV LOPEZ MATEOS SUR KM65			TLAJOMULCO DE ZUNIGA JA		45645	MEXICO
SOLVAY ADVANCED POLYMERS LLC	GREG DAVIS	4500 MCGINNIS FERRY RD			ALPHARETTA	GA	30202	
SONY ELECTRONICS INC	LLOYD B SAKIN CHIEF COUNSEL FINANCE AND CREDIT	1 SONY DRIVE	MD NO 1 E 4		PARK RIDGE	NJ	7656	
SORALUCE HERMANOS SA	OLATZ SORALUCE	LUGAR IND SECTOR CAPARTADO 30			AZCOITIA 20		20720	SPAIN
SOUTHERN DISPOSAL SYSTEMS LLC	SOUTHERN DISPOSAL SYSTEMS LLC	PO BOX 2713			DECATUR	AL	35602-2713	
SPECIAL DEVICES INC	ABEL TEJADA	3431 N RESEDA CIR			MESA	AZ	85215	
SPECIAL DEVICES INC	ABEL TEJADA	3431 N RESEDA CIR			MESA	AZ	85215	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
SPECIALIST HEAT EXCHANGERS LTD	ALEX BURNET	FREEDMAN RD N HYKEHAM			LINCOLN		LN6 9AP	UNITED KINGDOM
SPECIALTY LUBRICANTS	ROBIN BUGENSKI	8300 CORPORATE PARK DR			MACEDONIA	OH	44056	
SPENCER FANE BRITT & BROWNE LLP	DANIEL D DOYLE	1 NORTH BRENTWOOD BOULEVARD	TENTH FLOOR		ST. LOUIS	MO	63105	
SPENCER FANE BRITT & BROWNE LLP	NICHOLAS FRANKE	1 NORTH BRENTWOOD BOULEVARD	TENTH FLOOR		ST. LOUIS	MO	63105	
SPIRAL INDUSTRIES INC	DAVID JACKSON	1572 N OLD US 23			HOWELL	MI	48843	
SPIRAL INDUSTRIES INC	DAVID JACKSON	1572 N OLD US 23			HOWELL	MI	48843	
SPIRAX SARCO INC		2521 13TH AVE			MOLINE	IL	61265	
SPIROL INTERNATIONAL CORP	TERRY JACOBSON	30 ROCK AVENUE			DANIELSON	CT	6239	
SPIROL INTERNATIONAL CORP	TERRY JACOBSON	30 ROCK AVENUE			DANIELSON	CT	06239	
SPO	MARSHA SMITH SR BUYER	6200 GRAND POINTE DR			GRAND BLANC	MI	48439	
SPO MEXICO	ANASTACIO RIVERA MATERIAL ANALYST	FRACC INDUSTRIAL	TOLUCA EDO DE MEX				CP 50000	MEX
SPRING ENGR & MFG	JOEL ST JOHN	7820 N LILLEY RD			CANTON	MI	48187	
SPRING ENGR & MFG	JOEL ST JOHN	7820 N LILLEY RD			CANTON	MI	48187	
SPS TECHNOLOGIES WATERFORD CO	PETER OLIVER	5331 DIXIE HWY			WATERFORD	MI	48329	
SPS TECHNOLOGIES WATERFORD CO	PETER OLIVER	5331 DIXIE HWY			WATERFORD	MI	48329	
SQUIRE SANDERS & DEMPSEY LLP	ERIC MARCKS	ONE MARITIME PLAZA	SUITE 300		SAN FRANCISCO	CA	94111-3492	
SSI TECHNOLOGIES INC	DAN BERTHIAUME	3330 PALMER DR PO BOX 5002			JANESVILLE	WI	53547	
SSI TECHNOLOGIES INC	DAN BERTHIAUME	3330 PALMER DR PO BOX 5002			JANESVILLE	WI	53547	
ST CLAIR PLASTICS CORP EFT	PAUL VLETRI	30855 TETON PLACE			CHESTERFIELD TWP	MI	48047	
ST CLAIR PLASTICS CORP EFT	PAUL VLETRI	30855 TETON PLACE			CHESTERFIELD TWP	MI	48047	
STANDARD ELECTRIC CO		2650 TRAUTNER DR			SAGINAW	MI	48604	
STANDARD HORSE NAIL CORP	TAMMY CARDOSI	1415 FIFTH AVE			NEW BRIGHTON	PA	15066	
STANDARD HORSE NAIL CORP	TAMMY CARDOSI	1415 FIFTH AVE			NEW BRIGHTON	PA	15066	
STANDARD MOTOR PRODUCTS INC	ROBERT BUTTRAM PURCHASING BUYER	3718 NORTHERN BLVD			LONG ISLAND CITY	NY	11101-1616	
STANLEY MACHINERY CORP	MAX COHEN	44 RAMAH CIR N			AGAWAM	MA	01001-1516	
STANT MFG CO	DAVID DEKARSKE	1620 COLUMBIA AVE			CONNERSVILLE	IN	47331	
STANT MFG CO	DAVID DEKARSKE	1620 COLUMBIA AVE			CONNERSVILLE	IN	47331	
STEEL PARTS MANUFACTURING	MARIANNE MORAN	801 BERRYMAN PK PO BOX 700			TIPTON	IN	46072	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
STEINBERG SHAPIRO & CLARK	MARK H SHAPIRO	24901 NORTHWESTERN HIGHWAY	SUITE 611		SOUTHFIELD	MI	48075	
STEPHENSON INC	CRAIG STEPHENSON	PO BOX 8216			FLINT	MI	48501-8216	
STEVE PARTRIDGE SHANE ELLISON	OWENS PLATING COMPANY	MICHAEL L ROBERTS	CUSIMANO KEENER					
JOHN BATSON	INC BEP DEVELOPMENT LLC	ESQ	ROBERTS					
STEVE PARTRIDGE SHANE ELLISON	OWENS PLATING COMPANY	ROBERT D	KIMBERLEY &	153 SOUTH	GADSDEN	AL	35901	
JOHN BATSON	INC BEP DEVELOPMENT LLC	MCWHORTER JR	MILES PC	9TH STREET				
STEVEN LEE WHITMIRE BRENDA K			PO DRAWER 287		GADSDEN	AL	35902	
WHITMIRE	FREDERICK S BARBOUR ESQ	MARY E EULER ESQ	PO BOX 3180		ASHEVILLE	NC	28802	
STEVENS & LEE PC	CHESTER B SALOMON							
	CONSTANTINE D POURAKIS	485 MADISON AVENUE	20TH FLOOR		NEW YORK	NY	10022	
STONERIDGE ALPHABET	CRAIG HALL	28001 CABOT DR STE			NOVI	MI	48377	
		100						
STONERIDGE ALPHABET	CRAIG HALL	28001 CABOT DR STE			NOVI	MI	48377	
		100						
STRATTEC SECURITY CORP		3333 W GOOD HOPE			MILWAUKEE	WI	53209	
STRATTEC SECURITY		RD						
CORPORATION	TIM FOLEY	2075 W BIG BEAVER			TROY	MI	48084	
STRATTEC SECURITY		RD STE 200						
CORPORATION	TIM FOLEY	2075 W BIG BEAVER			TROY	MI	48084	
		RD STE 200						
STROOCK & STROOCK & LAVAN LLP	JOSEPH G MINIAS	180 MAIDEN LANE			NEW YORK	NY	10038	
SUN CAPITAL PARTNERS	KEVIN FEINBLUM	375 PARK AVE STE			NEW YORK	NY	10152	
SUNDANCE DIE CUT LLC	PHIL BURGESS	1302			MINERAL WELLS	TX	76067	
SUNDANCE DIE CUT LLC	PHIL BURGESS	800 DIVISION LOOP			MINERAL WELLS	TX	76067	
		800 DIVISION LOOP						
SUPER AUTO FORGE INC	KASI NATH	42400 GRAND RIVER			NOVI	MI	48375	
		AVE STE 205						
SUPER AUTO FORGE INC	KASI NATH	42400 GRAND RIVER			NOVI	MI	48375	
SUPER SYSTEMS INC	SUPER SYSTEMS INC	AVE STE 205			CINCINNATI	OH	45249	
		7205 EDINGTON DR						
SUPERIOR QUALITY INC	SORT HOUSE NOT SUPPLIER							
SUPPLIER INSPECTION SERVICES	PER STACIE	2138 FERNWOOD DR			JENISON	MI	49428	
INC		2941 S GETTYSBURG						
	TOM KRASKA	AVE			DAYTON	OH	45418	
SUR FORM CORP	ROSS POTTINGER	18401 MALYN BLVD			FRASER	MI	48026-1628	
		THE WASHINGTON	3000 K STREET NW		WASHINGTON	DC	20007	
SWIDLER BERLIN LLP	ROBERT N STEINWURTZEL	HARBOUR	SUITE 300					
SYN TECH LTD EFT	TIM FRANK	1433 W FULLERTON			ADDISON	IL	60101	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
SYSTEMS INTEGRATION SPECIALISTS		6605 19 1 2 MILE RD			STERLING HEIGHTS	MI	48314-1408	
SYZ ROLMEX S DE RL DE CV	JIM BALDWIN	ADOLPH B HORN 2001 CARR			TLAJOMULCA DE ZUNIGA JA		45670	MEXICO
T & L AUTOMATICS	DAVE MURPHY	770 EMERSON STREET			ROCHESTER	NY	14613	
T & L AUTOMATICS	DAVE MURPHY	770 EMERSON STREET			ROCHESTER	NY	14613	
TAE SUNG RUBBER & CHEMICAL CO LTD	ROBERT LIFSEY	27620 FARMINGTON RD STE 101			FARMINGTON HILLS	MI	48334	
TAE SUNG RUBBER & CHEMICAL CO LTD	ROBERT LIFSEY	27620 FARMINGTON RD STE 101			FARMINGTON HILLS	MI	48334	
TAFIME SA	JUAN JOSI NARDIZ AMURRIO	POLIGONO INDUSTRIAL REGORDONO			MOSTOLES MADRID		28938	SPAIN
TAIGENE ELECTRIC MACHINERY	M NEIHAUS	6001 N ADAMS RD STE 125			BLOOMFIELD HILLS	MI	48304	
TAIGENE ELECTRIC MACHINERY	M NEIHAUS	6001 N ADAMS RD STE 125			BLOOMFIELD HILLS	MI	48304	
TAURUS INTERNATIONAL CORP	RICHARD E TOTH	275 N FRANKLIN TPKE			RAMSEY	NJ	7446	
TAURUS INTERNATIONAL CORP	RICHARD E TOTH	275 N FRANKLIN TPKE			RAMSEY	NJ	07446	
TAWAS PLATING CO	KEVIN T JUNGQUIST	510 INDUSTRIAL AVE PO BOX 419			TAWAS CITY	MI	48764	
TAWAS POWDER COATING INC	BOYD GILCHRIST	510 INDUSTRIAL AVE PO BOX 419			TAWAS CITY	MI	48764	
TDK CORP OF AMERICA	LORI SIECZKOWSKI	1221 BUSINESS CENTER RD			MT PROSPECT	IL	60056	
TDK CORP OF AMERICA	LORI SIECZKOWSKI	1221 BUSINESS CENTER RD			MT PROSPECT	IL	60056	
TEALE MACHINE	MIKE LAROCK	1425 UNIVERSITY AVE POB 10340			ROCHESTER	NY	14610	
TEALE MACHINE	MIKE LAROCK	1425 UNIVERSITY AVE POB 10340			ROCHESTER	NY	14610	
TECH PRODUCTION WELDING	EDWARD PINTER	27330 GLOEDE			WARREN	MI	48093	
TECMES LTDA	AV JABAQUARA	2940 9 ANDAR SALA 95	PLANALTO PAULISTA		SAO PAULO SP		CEP 04046-500	BRAZIL
TECNIACERO SA	ALBA SOLA	CTRA MANRESA A BERGA KM 0 5			SANT FRUITOS D BAGES BARCELONA		08272	SPAIN
TECNOFORMAS AUTOMOTRICES SA DE CV	MIGUEL ANGEL BECERRIL	KM 16 CARR SAN JAUN DEL RIO			TEQUISQUIAPAN QA		78776	MEXICO
TEKNIA ESTAMPACION DEJ SA	ANA PEREZ	OTAOLA HIRIBID 32 APARTADO 128			EIBAR GUIPUZCOA		20600	SPAIN

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
TELEFLEX INC	MICHAEL D'ANNUNZIO	700 STEPHENSON HWY			TROY	MI	48083	
TELEFLEX INC	MICHAEL D'ANNUNZIO	700 STEPHENSON HWY			TROY	MI	48083	
TEMIC AUTOMOTIVE OF NORTH AMERICA I		37101 CORPORATE DR			FARMINGTON HILLS	MI	48331	
TEMIC AUTOMOTIVE OF NORTH AMERICA I	GREG GOESTENKORS	37101 CORPORATE DR			FARMINGTON HILLS	MI	48331	
TEMIC AUTOMOTIVE OF NORTH AMERICA I	GREG GOESTENKORS	37101 CORPORATE DR			FARMINGTON HILLS	MI	48331	
TENNECO AUTOMOTIVE CLEVITE	PHILIP T SPIETH	ONE INTERNATIONAL DR			MONROE	MI	48161	
TENNECO AUTOMOTIVE CLEVITE	PHILIP T SPIETH	ONE INTERNATIONAL DR			MONROE	MI	48161	
TENNENBAUM CAPITAL PARTNERS	MARK K HOLDSWORTH	295 1 28TH ST 1ST FL STE 1000			SANTA MONICA	CA	90405	
TENNESSEE VALLEY AUTHORITY		P O BOX 292409	ECON DEV LOANS		NASHVILLE	TN	37214	
TERESA JEVICKS	AUTO OWNERS	C O LINDA DRILLOCK ESQ	3030 MAIN STREET		MARLETTE	MI	48453	
TERESA JEVICKS	DYNAMIC CORPORATION	JOHN SCHRIER ESQ	PARMENTER O TOOLE	175 WEST APPLE AVENUE	MUSKEGON	MI	49443-0786	
TERESA JEVICKS	TERESA JEVICKS	C O WILLIAM S WEILER ESQ	19785 W TWELVE MILE ROAD NO 871		SOUTHFIELD	MI	48076	
TERRELL INDUSTRIES INC	LINDA PITTS	1202 INDUSTRIAL DR PO BOX 1514			HARTSELLE	AL	35640	
TESLA MOTORS INC		1050 BING ST			SAN CARLOS	CA	94070	
TESMA INTERNATIONAL INNOTHERM	JEFF BOWES	23300 HAGGERTY RD STE 200			FARMINGTON HILLS	MI	48335	
TESMA INTERNATIONAL INNOTHERM	JEFF BOWES	23300 HAGGERTY RD STE 200			FARMINGTON HILLS	MI	48335	
TEST PRODUCTS INC	BOB MANGIN	41255 TECHNOLOGY PK DR			STERLING HEIGHTS	MI	48314	
TESTAMERICA ANALYTICAL TESTING CORP	IZZAT OSAMA	6964 HILLDALES COURT			INDIANAPOLIS	IN	46250-2040	
TESTCOM INC		1501 EUCLID AVE 4TH FL			CLEVELAND	OH	44115	
TETRA TECH INC		710 AVIS DR			ANN ARBOR	MI	48108	
TEXAS FOUNDRIES INC	DANIEL LONG	1611 N RAGUET PO BOX 3718			LUFKIN	TX	75901	
TEXAS INSTRUMENT	PAM RAZMUS	39555 ORCHARD HILL DR STE 350			NOVI	MI	48375	
THE BRADLEY GROUP OF COMPANIES	STEVE SMITH	410 S 38TH AVE			ST CHARLES	IL	60174	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF ATHENS	BOARD	C O CITY HALL	200 E HOBBS ST		ATHENS	ALABA MA	35611	
THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF ATHENS	TRUSTEE	PO BOX 11007	ATTN CORPORATE TRUST DEPARTMENT		BIRMINGHAM	ALABA MA	35244	
THE KATBIRD COMPANY LP	ATTENTION MR WILLIAM B COSTELLO	8411 PRESTON ROAD SUITE 650			DALLAS	TX	75225	
THE NATIONAL CENTER FOR COMPOSITE SYSTEMS TECHNOLOGY	ATTN LOUIS A LUEDTKE	2000 COMPOSITE DRIVE			DAYTON	OH	46420	
THE UNIVERSITY OF AKRON	C O ROCHELLE ATHEY ASSOCIALE DIRECTOR OF RESEARCH SERVICES AND SPONSORED PROGRAMS	302 BUCHTAL			AKRON	OH	44325	
THE UNIVERSITY OF BATH		CLAVERTON DOWN			BATH		BA2 7AY	
THEOREM SOLUTIONS INC		6279 TRI RIDGE BLVD STE 240			LOVELAND	OH	45140-8396	
THERMAL DYNAMICS	RON DALISON	4850 EAST AIRPORT DRIVE			ONTARIO	CA	91761	
THERMAL DYNAMICS (FLUIDYNE RACING PRODUCTS)	RON DALISON	4850 EAST AIRPORT DRIVE			ONTARIO	ON	91761	CANADA
THERMO ELECTRON NORTH AMERICA LLC		5225 VERONA RD			MADISON	WI	53711-4418	
THOMAS A SYLVESTER	C O MANDEL I ALLWEIL ATTORNEY FOR PLAINTIFF	HURLBURT TSIROS & ALLWEIL PC	PO BOX 3237		SAGINAW	MI	48605	
THORREZ INDUSTRIES	GARY BURNETTE	4909 W MICHIGAN AVE			JACKSON	MI	49201	
THORREZ INDUSTRIES	GARY BURNETTE	4909 W MICHIGAN AVE			JACKSON	MI	49201	
THYSSEN KRUPP METALURGICA CAMPO LIM	DAVID CATASINER	AV ALFRIED KRUPP 1050			CAMPO LIMPO PAULISTA SP		13231	BRASIL
THYSSEN KRUPP METALURGICA CAMPO LIM	DAVID CATASINER	AV ALFRIED KRUPP 1050			CAMPO LIMPO PAULISTA SP	IL	13231	BRASIL
THYSSEN KRUPP STAHL EFT	KARL JAEGER	111 E PACIFIC AVE PO BOX 6			KINGSVILLE	MO	64061	
THYSSEN KRUPP STAHL EFT	KARRIE'S GONE STEVE & DON DON'T KNOW CONTACT	111 E PACIFIC AVE PO BOX 6			KINGSVILLE	MO	64061	
THYSSEN KRUPP WAUPACA INC	JIM MELTON	311 S TOWER RD PO BOX 249			WAUPACA	WI	54981	
THYSSEN KRUPP WAUPACA INC	JIM MELTON	311 S TOWER RD PO BOX 249			WAUPACA	WI	54981	
THYSSENKRUPP BUDD COMPANY	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
TI AUTOMOTIVE FRMLY TI GROUP AUTOMOTIVE SYS	HEIDI VERELLEN	12345 E 9 MILE RD PO BOX 2001			WARREN	MI	48090	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
TI GROUP AUTOMOTIVE SYSTEMS CORPORA	HEIDI VERELLEN	12345 E 9 MILE RD PO BOX 2001			WARREN	MI	48090	
TI GROUP AUTOMOTIVE SYSTEMS CORPORA	HEIDI VERELLEN	12345 9 MILE RD			WARREN	MI	48090	
TICONA	BILL HEITZER	2600 N OPDYKE RD			AUBURN HILLS	MI	48326	
TIMKEN CORPORATION FRMLY TIMKINCO THE	SHANE MCGUIRE	28875 CABOT DR STE 100			NOVI	MI	48377	
TIMKEN CORPORATION THE		PO BOX 3047			BIRMINGHAM	MI	48012	
TIMKEN CORPORATION THE	TIMOTHY R HAUBENSTRICKER	28875 CABOT DR STE 100			NOVI	MI	48377	
TIMKEN US CORP	TIMOTHY R HAUBENSTRICKER	28875 CABOT DR STE 100			NOVI	MI	48377	
TINNERMAN PALNUT ENGINEERED PROD	GREG BEHLER	800 W COUNTY RD 250 S			LOGANSPOUT	IN	46947	
TINNERMAN PALNUT ENGINEERED PRODUCT	ROB DZIADULA JEFF CORNELL	23800 W 10 MILE RD STE 101			SOUTHFIELD	MI	48033	
TISAMATIC S DE RL DE CV	FRANCISCO MUQOZ	AV PROMOCION NO 145 ZONA IND'L			SAN LUIS POTOSI SL		78090	MEXICO
TOGUT SEGAL & SEGAL LLP	ALBERT TOGUT	ONE PENN PLAZA	SUITE 3335		NEW YORK	NY	10119	
TOGUT SEGAL & SEGAL LLP	ALBERT TOGUT ESQ	ONE PENN PLAZA	SUITE 3335		NEW YORK	NY	10119	
TOKAI RUBBER TIANJIN CO LTD	LIU CHAOYUE	NO 6 JUYING RD JINNAN ECONOMIC			TIANJIN PR		300350	CHINA
TOKYO ELECTRON LIMITED	BUCKLEY PATRICK HOLLISTER	2400 GROVE BLVD			AUSTIN	TX	78741	
TOMPKINS PRODUCTS INC	PETER T OLIVER	1040 W GRAND BLVD			DETROIT	MI	48208	
TOMPKINS PRODUCTS INC	PETER T OLIVER	1040 W GRAND BLVD			DETROIT	MI	48208	
TORNILLERIA LEMA SA	KRISTINA GALLASTEGI	POLIGONO INDUSTRIAL PAGATZA 7			ELGUETA ES		20690	SPAIN
TORRINGTON CO INGERSOLL RAND CO	KEVIN KEYLON	28875 CABOT DR STE 100			NOVI	MI	48377	
TOWER AUTOMOTIVE	KEN KONDRAT	280 HUGHES DR PO BOX 1251			TRAVERSE CITY	MI	49685	
TOWER AUTOMOTIVE	KEN KONDRAT	280 HUGHES DR PO BOX 1251			TRAVERSE CITY	MI	49685	
TOYOTA MOTOR MFG TX	JAMIE SCHRECK PURCHASING	25 ATLANTIC AVE			ERLANGER	KY	41018	
TOYOTA MOTOR MFG USA INC	JAMIE SCHRECK CALEB DAVIS PURCHASING	25 ATLANTIC AVE			ERLANGER	KY	41018	
TOYOTA MOTOR MFG USA INC	JAMIE SCHRECK PURCHASING	25 ATLANTIC AVE			ERLANGER	KY	41018	
TOYOTA MOTOR MFG USA INC	JAMIE SCHRECK PURCHASING JULIA CASSADY BUYER SERVICE	25 ATLANTIC AVENUE			ERLANGER	KY	41018	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
TOYOTA MOTOR MGFINDIANA	JAMIE SCHRECK PURCHASING	25 ATLANTIC AVE			ERLANGER	KY	41018	
TOYOTA TSUSHO AMERICA INC	JOEL LOGAN	4000 TOWN CENTER STE 1260			SOUTHFIELD	MI	48075	
TOYOTA TSUSHO AMERICA INC	JOEL LOGAN	4000 TOWN CENTER STE 1260			SOUTHFIELD	MI	48075	
TOYOTA TSUSHO MEXICO SA DE CV	JOEL LOGAN	AV ARISTOTELES NO 212 EDIF 5			APODACA NL		66600	MEXICO
TPI POWDER METALLURGY INC EFT	STEVE YNTEMA	12030 BEAVER RD			ST CHARLES	MI	48655	
TPI POWDER METTALLURGY	PO BOX 69	12030 BEAVER RD			ST CHARLES	MI	48655-0088	
TRACTION TECHNOLOGIES INC		6950 A HARBOUR VIEW BOULEVARD			SUFFOLK	VA	23435	
TRAM INC	LYNN RYDZIK	47200 PORT ST			PLYMOUTH	MI	48170	
TRAN STEER	MARK KOVACIC PURCHASING BUYER	618 CHRISLEA ROAD			WOODBIDGE	ON	L4L 8K9	CANADA
TRANS AMERICA LUBRICANTS INC	ESMERALDA AGUILAR	11395 JAMES WATT DR STE A10			EL PASO	TX	79936	
TRANSFORMACION POR INDUCCION SA DE	RAFAEL MARTINEZ	MEXQUITAL 4 A COL SAN PABLO			QUERETARO QA		76130	MEXICO
TRANSMARES CORPORATION	EITEL PRESSES INC	DEER LAKE INDUSTRIAL PARK			ORWIGSBURG	PA	17961	
TRANSMATIC INC EFT	MARK SOUTHWELL	300 E 48TH ST			HOLLAND	MI	49423	
TRANSPORTATION RESOURCE PARTNERS1	STEVE CARREL	2555 TELEGRAPH RD			BLOOMFIELD HILLS	MI	48302	
TRELLEBORG AUTOMOTIVE	CYRILLE BRITON	445 ENTERPRISE CT			BLOOMFIELD HILLS	MI	48302	
TRELLEBORG AUTOMOTIVE	CYRILLE BRITON	445 ENTERPRISE CT			BLOOMFIELD HILLS	MI	48302	
TRELLEBORG KUNHWA CO LTD	KIM YOUNG CHUN	1209 4 SINSANG RI JINRYANG EUP			KYUNGSAN KYONGBUK		712-830	KOREA
TRELLEBORG PROLYN INC % MCCARTHY SA	BILL MCCARTHY	27236 SOUTHFIELD RD			LATHRUP VILLAGE	MI	48076	
TRELLEBORG SEALING SOLUTIONS % MCCA	BILL MCCARTHY	27236 SOUTHFIELD RD			LATHRUP VILLAGE	MI	48076	
TRELLEBORG SEALING SOLUTIONS % MCCA	BILL MCCARTHY	27236 SOUTHFIELD RD			LATHRUP VILLAGE	MI	48076	
TRIAD METAL PRODUCTS CO	BOB REYNOLDS	12990 SNOW RD			PARMA	OH	44130	
TRIAD METAL PRODUCTS CO	BOB REYNOLDS	12990 SNOW RD			PARMA	OH	44130	
TRIAD SERVICES GROUP LLC		1750 LINCOLN AVENUE			MADISON HIEGHTS	MI	48071	
TRIANGLE GRINDING CO	PAUL DUFFY	57877 MAIN ST PO BOX 480549			NEW HAVEN	MI	48048	
TRIDON	TOM MILLIGAN	8100 TRIDON DR			SMYRNA	TN	37167	
TRIDON	TOM MILLIGAN	8100 TRIDON DR			SMYRNA	TN	37167	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
TROQUELADORA BATESVILLE DE MEXICO	TIM LAMBERT	LA NORIA NO 106 PARQUE IND			QUERETARO QA		76220	MEXICO
TRUTRON CORPORATION		274 EXECUTIVE DR			TROY	MI	48083	
TRW AUTOMOTIVE	JOSEPH CANTIE	12025 TECH CENTER DR			LIVONIA	MI	48150	
TRW AUTOMOTIVE US LLC		34201 VAN DYKE AVENUE			STERLING HEIGHTS	MI	48312	
TRW FAHRWERKSYSTEME	STEPHAN LINS	HANSAALLEE 190 POSTFACH 110350			DUESSELDORF W		40549	GERMANY
TRW FASTENING SYSTEMS AUTOMOTIVE EL	FRANK HEWITT	23855 RESEARCH DR			FARMINGTON HILLS	MI	48335	
TRW FASTENING SYSTEMS AUTOMOTIVE EL	FRANK HEWITT	23855 RESEARCH DR			FARMINGTON HILLS	MI	48335	
TRW TOLEDO PLANT	RON SRNKA BUYER	5915 JASON STREET			TOLEDO	OH	43611	
TRW VEHICLE SAFETY SYSTEMS INC	MARY ELLEN KALKHOFF	4505 W 26 MILE RD			WASHINGTON	MI	48094	
TTMI DANA CORPORATION	DENISE C SAMU	4440 N ATLANTIC BLVD			AUBURN HILLS	MI	48326	
TUBE FAB ROMAN ENGINEERING CO INC	RICHARD SZPOND	1715 M 68 EAST			AFTON	MI	49705	
TUBE FORMING & MACHINE INC		4614 INDUSTRIAL DR			OSCODA	MI	48750	
TWIN CORP EFT	JOE DEL BROCCO	10456 N HOLLY RD			HOLLY	MI	48442	
TWIN CORP EFT	JOE DEL BROCCO	10456 N HOLLY RD			HOLLY	MI	48442	
TWOSON TOOL COMPANY		4620 W BETHEL AVENUE			MUNCIE	IN	47304	
TWOSON TOOL COMPANY	RANDY CREMEANS	4620 W BETHEL AVE PO BOX 591			MUNCIE	IN	47308	
TWOSON TOOL COMPANY	RANDY CREMEANS	4620 W BETHEL AVE PO BOX 591			MUNCIE	IN	47308	
TYCO ELECTRONICS CORPORATION	MARYANN BRERETON ASSISTANT GENERAL COUNSEL	60 COLUMBIA ROAD			MORRISTOWN	NJ	7960	
TYZ ALL PLASTICS INC	SUSAN D'ALESSANDRO	120 EXPRESS ST			PLAINVIEW	NY	11803	
TYZ ALL PLASTICS INC	SUSAN D'ALESSANDRO	120 EXPRESS ST			PLAINVIEW	NY	11803	
U S ENVIRONMENTAL PROTECTION AGENCY REGION 2	JANE M KENNY	REGIONAL ADMINISTRATOR	290 BROADWAY 26TH FL		NEW YORK	NY	10007	
U S EPA	DIANA EMBIL	REGION 5 77 WEST JACKSON BLVD			CHICAGO	IL	60604-3590	
U S EPA	REGINALD PALLESEN	REGION 5 77 WEST JACKSON BLVD			CHICAGO	IL	60604-3590	
U S EPA	TOM NASH	REGION 5 77 WEST JACKSON BLVD			CHICAGO	IL	60604-3590	
U S EPA REGION 3		1650 ARCH ST	(3PM52)		PHILADELPHIA	PA	19103-2029	
U S EPA REGION 4 ATLANTA FEDERAL CENTER		61 FORSYTH ST SW			ATLANTA	GA	30303-3104	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
U S EPA REGION 5	WILLIAM D MESSENGER	77 WEST JACKSON BLVD			CHICAGO	IL	60604-3590	
U S EPA REGION 8		999 18TH ST STE 200			DENVER	CO	80202-2466	
U S MANUFACTURING CORP EFT	JEFFREY B JOHNSON	28201 VAN DYKE AVE			WARREN	MI	48096	
UCC DIRECT SERVICES		P O BOX 29071			GLENDALE	CA	91209-9071	
UDALBIDES S A	PEDRO L VARGAS	BARRIO DE LEJARZA 5			LZURZA VIZCAYA SPA		48213	SPAIN
UNI COMPS INC	RANDY SISK	1295 COMBERMERE DR			TROY	MI	48083	
UNISIA JECS CORPORATION		1370 ONNA	ATSUGI SHI				243-8510	JAPAN
UNISORB INC		4117 FELTERS RD	KANAGAWA KEN		JACKSON	MI	49201	
UNITED METAL PROD	RANDY BONNAM	8101 LYNDON AVENUE			DETROIT	MI	48238	
UNITED METAL PROD	RANDY BONNAM	8101 LYNDON AVENUE			DETROIT	MI	48238	
UNITED PLATING INC		3400 STANWOOD BLVD NE			HUNTSVILLE	AL	35811	
UNITED PLATING INC	JIM BUTLER	3400 STANWOOD BLVD PO BOX 2046			HUNTSVILLE	AL	35804	
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY	K W ZANK TRUST DIV A C5115114	611 WOODWARD AVE			DETROIT	MI	48226	
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY REGION 5	BLAURA RIPLEY SPRFUND E ACT SECT	77 WEST JACKSON BLVD			CHICAGO	IL	60604	
UNITED STATES TRUSTEE	ALICIA M LEONHARD	33 WHITEHALL STREET	21ST FLOOR		NEW YORK	NY	10004-2112	
UNITED STEEL PAPER AND FORESTRY RUBBER MANUFACTURING ENERGY	ALLIED INDUSTRIAL AND SERVICE WORKERS INTL UNION USW AFL CIO	DAVID JURY ESQ	FIVE GATEWAY CENTER SUITE 807		PITTSBURGH	PA	15222	
UNITED TESTING SYSTEMS INC	CURTIS TURELL	5171 EXCHANGE DR			LAKE ORION	MI	48507-2941	
UNIVERSAL BEARINGS EFT	SCOTT COWAN	431 N BIRKEY DR			BREMEN	IN	46506	
UNIVERSAL BEARINGS EFT	SCOTT COWAN	431 N BIRKEY DR			BREMEN	IN	46506	
UNIVERSAL METAL HOSE CO	JOHN B LAMAGDELINE	2133 S KEDZIE AVE			CHICAGO	IL	60623	
UNIVERSAL METAL HOSE CO	JOHN B LAMAGDELINE	2133 S KEDZIE AVE			CHICAGO	IL	60623	
UNIVERSAL METAL PRODUCTS INC EFT	RICHARD SEAHOLM	29980 LAKELAND BLVD PO BOX 130			WICKLIFFE	OH	44092	
UNIVERSAL METAL PRODUCTS INC EFT	RICHARD SEAHOLM	29980 LAKELAND BLVD PO BOX 130			WICKLIFFE	OH	44092	
UNIVERSAL METAL SERVICE CORP EFT	BRIAN FARRELL	16655 S CANAL ST			S HOLLAND	IL	60473	
UNIVERSAL METAL SERVICE CORP EFT	BRIAN FARRELL	16655 S CANAL ST			S HOLLAND	IL	60473	
UNIVERSAL SHIELDING CORP		20 W JEFYRN BLVD			DEER PARK	NY	11729-5769	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
UNIVERSAL TUBE INC EFT	DARREL BOOS	2607 BOND ST			ROCHESTER HILLS	MI	48309	
UNIVERSAL TUBE INC EFT	DARREL BOOS	2607 BOND ST			ROCHESTER HILLS	MI	48309	
UNIVERSITY OF GLASGOW		UNIVERSITY AVENUE			GLASGOW		G12 8QQ	
UPTIME PARTS	JOHN KOB LEIGHTON FRACTION PURCHASING	385 FENTON LANE			W. CHICAGO	IL	60185	
	JAMES E DELINE WILLIAM A SANKBEIL		500 WOODWARD AVE STE 2500					
US AEROTEAM INC		KER RUSSELL & WEBER			DETROIT	MI	48226	
US ATTORNEYS OFFICE	MICHAEL GARCIA	1 ST. ANDREWS PLAZA			NEW YORK	NY	10007	
US ENVIRONMENTAL PROTECTION AGENCY	AGENCY REGION II YORK OIL CO	SITE 83 CV 1623	PO BOX 360188M		PITTSBURGH	PA	15251	
US ENVIRONMENTAL PROTECTION AGENCY REGION 5	DAVID J KENNEDY	ASSISTANT US ATTORNEY SDNY	86 CHAMBERS ST 3RD FL		NEW YORK	NY	10007	
US ENVIRONMENTAL PROTECTION AGENCY REGION II YORK OIL CO		PO BOX 70753			CHICAGO	IL	60673	
US EPA	SITE 83 CV 1623	PO BOX 360188M			PITTSBURGH	PA	15251	
US EPA	C O RTP FINANCE	MAIL DROP D143 02			ANN ARBOR	MI	48105	
US EPA MAIL CODE 6205J		1200 PENNSYLVANIA AVE NW			DURHAM	NC	27711	
US FARATHANE CORP CHEMCAST GROUP					WASHINGTON	DC	20460	
US FARATHANE CORP CHEMCAST GROUP	JEFFERY THIELE	38000 MOUND ROAD			STERLING HEIGHTS	MI	48310	
US STEEL	JEFFERY THIELE	38000 MOUND ROAD			STERLING HEIGHTS	MI	48310	
USA TOLERANCE RINGS DIV GEN SULLIVA	BURT PHILLIPS	5850 NEW KING CT			TROY	MI	48098	
USA TOLERANCE RINGS DIV GEN SULLIVA	TIM FINNEY	85 RTE 31 N			PENNINGTON	NJ	8534	
USEPA REGION IV	TIM FINNEY	85 RTE 31 N			PENNINGTON	NJ	08534	
UTICA ENTERPRISES INC	GAIL GINSBERG REG ADMIN	77 W JACKSON			CHICAGO	IL	60604	
	A OK CONTROLS ENGINEERING INC	PHIL ROBERTSON	4375 E HOLLAND RD		SAGINAW	MI	48601	
VAC MAGNETICS CORPORATION		101 MAGNET DRIVE			ELIZABETHTOWN	KENT UCKY	42701	
VALEO ELECTRONICS	ROBIN ARANOWSKI	3000 UNIVERSITY DR			AUBURN HILLS	MI	48326	
VALLEY DIE CASTINGS INC	ANDREW BROWN	5216 N 26TH ST			MCALLEN	TX	78504	
VAMP CO EFT	DEAN LANGELL	28055 FORT ST			TRENTON	MI	48183	
VAMP CO EFT	DEAN LANGELL	28055 FORT ST			TRENTON	MI	48183	
VASSAR COATING INC	MICHAEL WESSELS PAT PATTERSON	211 SHERMAN ST			VASSAR	MI	48768	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
VAUXHALL MOTORS LTD	MARCIN GRABSKI PURCHASING BUYER	GRIFFIN HOUSE	OSBORNE ROAD		LUTON	BEDF ORDS HIRE	LUI3YT	ENGLAND
VEHCOM MFG % LINAMAR SALES	TOM WINKLE	26555 EVERGREEN RD STE 900			SOUTHFIELD	MI	48076	
VEHICLE ENGINEERING ASSOCIATES INC		PO BOX 81577			ROCHESTER	MI		
VERNAY LABORATORIES INC EFT	KAY WALLACE	120 E S COLLEGE ST PO BOX 310			YELLOW SPRINGS	OH	45387	
VERNAY LABORATORIES INC EFT	KAY WALLACE	120 E S COLLEGE ST PO BOX 310			YELLOW SPRINGS	OH	45387	
VIBRACOUSTIC GMBH & CO KG	HAGEN KESSLER	FREUDENBERGSTR 1			NEUENBURG BW		79395	GERMANY
VICTOR REINZ DIV DANA CORP	JIM JAMROG	27404 DRAKE RE			FARMINGTON HILLS	MI	48331	
VICTORY PACKAGING INC		6250 BROOK HOLLOW PKY			NORCROSS	GA	30071	
VICTORY PACKAGING INC	GARY ZIMMERMAN JR	800 JUNCTION			PLYMOUTH	MI	48170	
VICTORY PACKAGING INC	VICTORY PACKAGING INC	6250 BROOK HOLLOW PKY			NORCROSS	GA	30071	
VIKING PLASTICS INC	RHONDA WALLACE	1 VIKING ST			CORRY	PA	16407	
VIRGINIA TECH TRANSPORTATION INSTITUTE		3500 TRANSPORTATION RESEARCH PLAZE			BLACKSBURG	VA	24061	
VIRTUAL SERVICES INC		25307 DEQUINDRE RD			MADISON HEIGHTS	MI	48071-4241	
VOGELSANG CORPORATION	NICK SAKATOS	1790 SWATHMORE AVENUE			LAKEWOOD	NJ	8701	
VOGELSANG CORPORATION	NICK SAKATOS	1790 SWATHMORE AVENUE			LAKEWOOD	NJ	08701	
VOITH AG	PREMIER MANUFACTURING SUPPORT	2828 HIGHLAND AVE			CINCINNATI	OH	45212-2410	
VOLKSWAGEN AG		POSTFACH 1451			34219 BAUNATAL			GERMANY
VOLKSWAGEN AKTIENGESELLSCHAFT		BERLINER RING 2			38436	WOLF SBUR G		
VOLKSWAGENWERK AG WOLFSBURG		BRIEFFACH 1853	SUPPLIER NO51955 1 OR 57986		38436 WOLFSBURG			GERMANY
VOLVO CAR CUSTOMER SERV CDC	JOHAN MELIN				SE-405 31 GOTHENB			SWEDEN
VORYS SATER SEYMOUR AND PEASE LLP	ROBERT J SIDMAN ESQ	52 EAST GAY STREET	PO BOX 1008		COLUMBUS	OH	43216-1008	
VORYS SATER SEYMOUR AND PEASE LLP	TIFFANY STRELOW COBB	52 EAST GAY STREET			COLUMBUS	OH	43215	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
VSSI A B 26 MILE RD	ROBERT DELARGEY TRW PURCHASING BUYER	4505 WEST 26 MILE RD			WASHINGTON	MI	48094	
WAGNER GMBH & CO	WAGNER DR STEPHAN WAGNER	FRANKFURTER STRASSE 80 86			FULDA		36043	GERMANY
WAHL SUPPLY INC		935 OLD TRINITY RD			DECATUR	AL	35601-7425	
WALTER KEITH LAWSON	C O MITCHELL K SHELLY ATTORNEY FOR PLAINTIFF	ALEXANDER CORDER PLUNK & SHELLY	PO BOX 1129		ATHENS	AL	35612	
WALTER MECHANICAL SERVICE INC	JEREMY HARRISON	3419 PIERSON PL			FLUSHING	MI	48433	
WALTER WILLIAM E INC		PO BOX 391			FLINT	MI	48501-0391	
WANXIANG AMERICA	GARY E WETZEL	WANXIANG AMERICA CORPORATION	88 AIRPORT RD		ELGIN	IL	60123	
WARING OIL CO	JAMIE YEARWOOD	630 HWY E			FLOWOOD	MS	39232	
WARNER ELECTRIC	JOEL HALLET CRAIG COOK	802 E SHORT			COLUMBIA CITY	IN	46725	
WARNER SHUI HING LTD ECB DIV	JAMES BU ZHANJUN	71 75 CONTAINER PORT RD RM304B			KWAI CHUNG NT			HONG KONG
WARNER STEVENS LLP	MICHAEL D WARNER	301 COMMERCE STREET	SUITE 1700		FORT WORTH	TX	76102	
WARNER STEVENS LLP	MICHAEL D WARNER	1700 CITY CENTER TOWER II	301 COMMERCE STREET		FORT WORTH	TX	76102	
WAUCONDA TOOL & ENGINEERING CO EFT	RICH FISCHER	821 W ALGONQUIN RD			ALGONQUIN	IL	60102	
WAUKEE ENGINEERING CO INC	KEVIN THERRIAN	5600 W FLORIST AVE			MILWAUKEE	WI	53218-1621	
WEARNES PRECISION (SHENYANG) LTD	MICHAEL LIM YS	NO 46 HUAHAU RD YUHONG DIST			SHENYANG		110141	CHINA
WEGAPLAST SPA	JASON CHAN	VIA I MAGGIO 39			TOSCANELLA DOZZA IT		40060	ITALY
WEIL GOTSHAL & MANGES LLP	HARVEY R MILLER	767 FIFTH AVENUE			NEW YORK	NY	10153	
WEIL GOTSHAL & MANGES LLP	JEFFREY L TANENBAUM ESQ	767 FIFTH AVENUE			NEW YORK	NY	10153	
WEIL GOTSHAL & MANGES LLP	MARTIN J BIENENSTOCK ESQ	767 FIFTH AVENUE			NEW YORK	NY	10153	
WEIL GOTSHAL & MANGES LLP	MICHAEL P KESSLER ESQ	767 FIFTH AVENUE			NEW YORK	NY	10153	
WEILAND GOLDEN SMILEY WANG EKVALL & STROK LLP	LEI LEI WANG EKVALL	650 TOWN CENTER DRIVE	SUITE 950		COSTA MESA	CA	92626	
WELLS MANUFACTURING	JOANNE LEAL PURCHASING BUYER	26 SOUTH BROOKE ST			FOND DU LAC	WI	54936-0070	
WES TECH INC	CHRIS LOVENDAHL	720 DARTMOUTH LN			BUFFALO GROVE	IL	60089-6902	
WHEELER BROTHERS INC	THERESA MIGOT PURCHASING BUYER	384 DRUM AVENUE			SOMERSET	PA	15501	
WHIRLAWAY CINCINNATI LTD	TOM ZUPAN	4505 MULHAUSER RD			HAMILTON	OH	45011	
WHITLAM LABEL CO INC EFT	BARBARA HEMPTON	24800 SHERWOOD AVE			CENTERLINE	MI	48015	
WHYCO METAL FINISHING	MARK CONKLIN	1 GENERAL MOTORS DR			SYRACUSE	NY	13206	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
WIESAUPLAST DE MEXICO SA DE CV	ALFREDO CALDERON	GUAYAKIRI NO 624 NAVE 2			QUERETARO QA		76110	MEXICO
WILMINGTON TRUST COMPANY	STEVEN M CIMALORE	RODNEY SQUARE NORTH	1100 NORTH MARKET STREET		WILMINGTON	DE	19890	
WINDSOR MOLD INC		444 HANNA			WINDSOR	ON	N8X2N4	CANADA
WINEMAN TECHNOLOGY INC	JIM WINEMAN	1668 CHAMPAGNE DR N			SAGINAW	MI	48604	
WINSTEAD SECHREST & MINICK PC	BERRY D SPEARS	401 CONGRESS AVENUE	SUITE 2100		AUSTIN	TX	78701	
WITHERS STEEL SUPPLY INC	MIKE MACSUGA	12011 SHERIDAN RD			MONTROSE	MI	48457	
WL ROSS & CO LLC	STEPHEN TOY	600 LEXINGTON AVENUE	19TH FLOOR		NEW YORK	NY	10022	
WOCO DE MEXICO SA DE CV	MIGUEL OSEGUERA	AVE DE LAS FUENTES 19			EL MARQUES QUERETA	RO	76246	
WOO SUNG PRECISION CORPORATION		1028 5 JANGGI RI	DALHAP MYUN		CHANGNYUNG GUN	KYUN GNAM		KOREA
WOODBIDGE SEQUENCING CENTER	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
WOODBIDGE VENTURES INC	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
WORCESTER MA DIVISION OF GKN SINTER METALS INC		112 HARDING STREET			WORCESTER	MA	01604-5086	
WORKHORSE CUSTOM CHASSIS LLC	RICHARD PIKE OE SALES REPRESENTATIVE FOR WCC	940 S STATE ROAD 32			UNION CITY	IN	47390	
WORLD INDUSTRIES ACE	SANG HO LEE MANAGER PLANNING DEPARTMENT	NO 391 8 GAEUMJEONGDONG			CHANGWONCITY	KYEO NGSA NGNA MDO		KOREA
WORTHINGTON PRECISION METALS	TOM FLEMING	306 BEASLEY DRIVE			FRANKLIN	TN	37064	
WORTHINGTON STEEL CO COLUMBUS DIV	GEORGE MURROW	1127 DEARBORN DR			COLUMBUS	OH	43085	
WRIGHT ENGINEERING INC	MARK WRIGHT	41481 WINDMILL ST			HARRISON TOWNSHIP	MI	48045-5908	
WRIGHT K TECHNOLOGY INC		2025 E GENESEE			SAGINAW	MI	48601	
WRIGHT K TECHNOLOGY INC	JOHN SIVEY	14000 ALABAMA HWY 20			MADISON	AL	35756	
WRIGHT K TECHNOLOGY INC	JOHN SIVEY	14000 ALABAMA HWY 20			MADISON	AL	35756	
WRIGHT PLASTIC PRODUCTS INC EFT	JIM LACROIX	201 CONDENSERY RD			SHERIDAN	MI	48884	
WUXI TRELLEBORG VIBRATION ISOLATOR	FEDERICA MARTELLI	NO 36 XIMEI RD NEW ZONE WUXI			WUXI JIANGSU		214112	CHINA
XEROX COLORGRAFX SYSTEMS INC	GWEN FOY	300 GALLERIA OFFICENTRE STE 400			SOUTHFIELD	MI	48034	

Company	Contact	Address1	Address2	Address3	City	State	Zip	Country
XEROX CORP	GWENDOLYN FOX	123 N WACKER DR STE 1000			CHICAGO	IL	60606-1743	
XEROX CORPORATION		5500 PEARL ST			DES PLAINES	IL	60018-5303	
XEROX CORPORATION	XEROX CORPORATION	5500 PEARL ST			DES PLAINES	IL	60018-5303	
YELLOWFIN LIMITED		4 SAXON HOUSE SAXON WHAN	LOWER YORK STREET		SOUTHAMPTON	SQF	SO15	UNITED KINGDOM
YMOS AKTIENGESELLSCHAFT INDUSTRIEPRODUKTE		6053 OBERTSHAUSEN 2	POSTFACH 2240 FELDSTRABE					WEST GERMANY
YOROZU AUTOMOTIVE	LEIGH DUSHANE	30009 VAN DYKE			WARREN	MI	48090	
YOUNG SHIN PRECISION CO LTD		408 O YA RI	CHON BUK MYON KYONGJU SHI		KYONG BUK			KOREA
YOUNGJIN CO LTD	SP LEE	914 11 WOLAM DONG TALSO GU			TAEGU		704 833	KOREA
YUBEI MACHINE FACTORY	ATTN DIRECTOR	POSTBOX NO 13	XINXIANG CITY		HENAN PROVINCE			
YUCAIPA	ED RENWICK	9130 W SUNSET BLVD			LOS ANGELES	CA	90069	
ZF BOGE ELASTMETAL	VAL MORENO	15811 CENTENNIAL DR			NORTHVILLE	MI	48167	
ZF FRIEDRICHSHAFEN	STEFFEN REICHELT	GRAF VON SODEN PLATZ 1			FRIEDRICHSHAFEN		88046	GERMANY
ZF LEMFORDER SISTEMAS AUTOMOTRICES	JENNIFER DESKINS	CALLE 7 NORTE S N MANZANA			TOLUCA EM		50200	MEXICO
ZUA AUTOPARTS		5750 MCEVER ROAD			OAKWOOD	CA	30566	

EXHIBIT D

Bidding Procedures Hearing Date And Time: December 20, 2007 at 10:00 a.m.
Bidding Procedures Objection Deadline: December 17, 2007 at 4:00 p.m.
Sale Hearing Date And Time: February 21, 2008 at 10:00 a.m.
Sale Hearing Objection Deadline: February 14, 2008 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 333 West Wacker Drive, Suite 2100
 Chicago, Illinois 60606
 (312) 407-0700
 John Wm. Butler, Jr. (JB 4711)
 John K. Lyons (JL 4951)
 Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
 Four Times Square
 New York, New York 10036
 (212) 735-3000
 Kayalyn A. Marafioti (KM 9632)
 Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
 Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
 Toll Free: (800) 718-5305
 International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Debtors.	:	
-----	x	

EXPEDITED MOTION FOR ORDERS UNDER 11 U.S.C. §§ 363, 365, AND 1146 AND FED. R. BANKR. P.
 2002, 6004, 6006, AND 9014 (A)(I) APPROVING BIDDING PROCEDURES, (II) GRANTING
 CERTAIN BID PROTECTIONS, (III) APPROVING FORM AND MANNER OF SALE NOTICES,
 AND (IV) SETTING SALE HEARING DATE, (B) AUTHORIZING AND APPROVING (I) SALE
 OF CERTAIN OF DEBTORS' ASSETS COMPRISING SUBSTANTIALLY ALL ASSETS PRIMARILY USED
 IN DEBTORS' STEERING AND HALFSHAFT BUSINESS FREE AND CLEAR OF LIENS, CLAIMS,
 AND ENCUMBRANCES, (II) ASSUMPTION AND ASSIGNMENT OF CERTAIN EXECUTORY
 CONTRACTS AND UNEXPIRED LEASES, AND (III) ASSUMPTION OF CERTAIN LIABILITIES, AND (C)
AUTHORIZING AND APPROVING TRANSACTION FACILITATION AGREEMENT

("STEERING SALE MOTION")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this expedited motion (the "Motion") for orders under 11 U.S.C. §§ 363, 365, and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (a) (i) approving the bidding procedures set forth herein and attached hereto as Exhibit A (the "Bidding Procedures"), (ii) granting certain bid protections, (iii) approving the form and manner of sale notices (the "Notice Procedures"), and (iv) setting a date for the sale hearing (the "Sale Hearing"), (b) authorizing and approving (i) the sale (the "Sale") of certain of the Selling Debtor Entities' (defined below) assets comprising substantially all the assets primarily used in the Selling Debtor Entities' steering and halfshaft business (the "Acquired Assets") and the Sale Securities¹ (together with the Acquired Assets, the "Purchased Assets") to the Buyers or the Successful Bidder (both as hereinafter defined) submitting a higher or otherwise better bid, as the case may be, (ii) the assumption and assignment of certain prepetition executory contracts and unexpired leases (the "Pre-Petition Contracts") and the assignment of certain postpetition executory contracts and unexpired leases (the "Post-Petition Contracts," and collectively with the Pre-Petition Contracts, the "Assumed and Assigned Contracts") to the Buyers or the Successful Bidder, as the case may be, and (iii) the assumption of certain liabilities (the "Assumed Liabilities") by the Buyers or the Successful Bidder, as the case may be, and (c) authorizing and approving the Transaction Facilitation Agreement between Delphi and General Motors Corporation ("GM"). In support of this Motion, the Selling Debtor Entities (as defined below) respectfully represent as follows:

¹ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Agreement (as defined in paragraph 18 below).

Background

A. The Chapter 11 Filings

1. On October 8 and 14, 2005, the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession under Bankruptcy Code sections 1107(a) and 1108. This Court has ordered joint administration of these cases.

2. No trustee or examiner has been appointed in these cases. On October 17, 2005, the Office of the United States Trustee (the "U.S. Trustee") appointed an official committee of unsecured creditors (the "Creditors' Committee"). On April 28, 2006, the U.S. Trustee appointed an official committee of equity holders (the "Equity Committee," and together with the Creditors' Committee, the "Statutory Committees").

3. On September 6, 2007, the Debtors filed the Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9263) and the Disclosure Statement With Respect To Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In Possession (Docket No. 9264). Subsequently, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan") (Docket No. 11386) and the First Amended Disclosure Statement With Respect To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Disclosure Statement") (Docket No. 11388). The Court entered an order approving the adequacy of the Disclosure Statement and granting the related solicitation procedures motion on December 10, 2007 (Docket No. 11389).

4. This Court has jurisdiction over this motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 363, 365, and 1146 of the Bankruptcy Code and rules 2002, 6004, 6006, and 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

B. Current Business Operations Of The Debtors

6. Delphi and its subsidiaries and affiliates (collectively, the "Company") as of December 31, 2006 had global net sales of \$26.4 billion and global assets of approximately \$15.4 billion.² At the time of its chapter 11 filing, Delphi ranked as the fifth largest public company business reorganization in terms of revenues and the thirteenth largest public company business reorganization in terms of assets. Delphi's non-U.S. subsidiaries are not chapter 11 debtors and continue their business operations without supervision from the Court.³

7. The Company is a leading global technology innovator with significant engineering resources and technical competencies in a variety of disciplines, and is one of the largest global suppliers of vehicle electronics, transportation components, integrated systems and modules, and other electronic technology. The Company supplies products to nearly every major global automotive original equipment manufacturer ("OEM").

² The aggregated financial data used in this Motion generally consists of consolidated information from Delphi and its worldwide subsidiaries and affiliates as disclosed in the Company's Form 10-K filed on February 27, 2007.

³ On March 20, 2007, Delphi Automotive Systems Espana S.L. ("DASE"), whose sole operation is a non-core automotive component plant in Cadiz, Spain, filed a "Concurso" application for a Spanish insolvency proceeding, which was approved by the Spanish court on April 13, 2007. On July 4, 2007, DASE, its Concurso receivers, and the Cadiz workers councils and unions reached a settlement on a social plan, the funding of which was approved by this Court on July 19, 2007. The Spanish court approved the social plan on July 31, 2007. The Concurso proceeding is consistent with Delphi's transformation plan to optimize its manufacturing footprint and to lower its overall cost structure.

8. Delphi was incorporated in Delaware in 1998 as a wholly owned subsidiary of General Motors Corporation ("GM"). Prior to January 1, 1999, GM conducted the Company's business through various divisions and subsidiaries. Effective January 1, 1999, the assets and liabilities of these divisions and subsidiaries were transferred to the Company in accordance with the terms of a Master Separation Agreement between Delphi and GM. In connection with these transactions, Delphi accelerated its evolution from a North American-based, captive automotive supplier to a global supplier of components, integrated systems, and modules for a wide range of customers and applications. Although GM is still the Company's single largest customer, today more than half of Delphi's revenue is generated from non-GM sources.

C. Events Leading To The Chapter 11 Filing

9. In the first two years following Delphi's separation from GM, the Company generated approximately \$2 billion in net income. Every year thereafter, however, with the exception of 2002, the Company has suffered losses. In calendar year 2004, the Company reported a net loss of approximately \$4.8 billion on \$28.6 billion in net sales.⁴ Reflective of a continued downturn in the marketplace, in 2005 Delphi incurred net losses of approximately \$2.4 billion on net sales of \$26.9 billion. Moreover, in 2006 the Debtors incurred a net loss of \$5.5 billion, \$3.0 billion of which comprised charges related to the U.S. employee special attrition programs.

10. The Debtors believe that the Company's financial performance deteriorated because of (i) increasingly unsustainable U.S. legacy liabilities and operational

⁴ Reported net losses in calendar year 2004 reflect a \$4.1 billion tax charge, primarily related to the recording of a valuation allowance on U.S. deferred tax assets as of December 31, 2004. The Company's net operating loss in calendar year 2004 was \$482 million.

restrictions preventing the Debtors from exiting non-profitable, non-core operations, all of which have the effect of creating largely fixed labor costs, (ii) a competitive U.S. vehicle production environment for domestic OEMs resulting in the reduced number of motor vehicles that GM produces annually in the United States and related pricing pressures, and (iii) increasing commodity prices.

11. In light of these factors, the Company determined that it would be imprudent and irresponsible to defer addressing and resolving its U.S. legacy liabilities, product portfolio, operational issues, and forward-looking revenue requirements. Because discussions with its major stakeholders had not progressed sufficiently by the end of the third quarter of 2005, the Company commenced these chapter 11 cases for its U.S. businesses to complete its transformation plan and preserve value for its stakeholders.

D. The Debtors' Transformation Plan

12. On March 31, 2006, the Company outlined the key tenets of a transformation plan that it believed would enable it to return to stable, profitable business operations. The Debtors stated that they needed to focus on five key areas:⁵ first, modifying the

⁵ In furtherance of the Debtors' transformation plan, on December 18, 2006, the Debtors announced their execution of an equity purchase and commitment agreement with certain investors and a plan framework support agreement with those investors and GM. On July 9, 2007, Delphi confirmed that it had formally terminated the equity purchase and commitment agreement and related plan framework support agreement. On July 18, 2007, Delphi announced that it had accepted a new proposal for an equity purchase and commitment agreement (the "Delphi-Appaloosa EPCA") submitted by a group comprising a number of the original plan investors (affiliates of Appaloosa Management L.P., Harbinger Capital Partners Master Fund I, Ltd., Merrill Lynch, Pierce, Fenner & Smith Inc., and UBS Securities LLC) as well as Goldman Sachs & Co. and an affiliate of Pardus Capital Management, L.P. Under the Delphi-Appaloosa EPCA, the new plan investors agreed to invest up to \$2.55 billion in preferred and common equity in the reorganized Delphi to support the Company's transformation plan and plan of reorganization. This Court approved the Delphi-Appaloosa EPCA on August 2, 2007. On October 29, 2007, the Debtors filed a motion requesting this Court's approval of certain proposed amendments to the Delphi-Appaloosa EPCA (Docket No. 10760). In addition, on November 14, 2007, December 3, 2007, and December 5, 2007, the Debtors filed certain additional proposed amendments to the Delphi-Appaloosa EPCA. On December 10, 2007, this Court entered an order granting the motion and approving the proposed amendments (Docket No. 11382).

Company's labor agreements to create a competitive arena in which to conduct business;⁶ second, concluding their negotiations with GM to finalize GM's financial support for the Debtors' legacy and labor costs and to ascertain GM's business commitment to the Company;⁷ third, streamlining their product portfolio to capitalize on their world-class technology and market strengths and make the necessary manufacturing alignment with their new focus;⁸ fourth, transforming their salaried workforce to ensure that the Company's organizational and cost structure is competitive and aligned with its product portfolio and manufacturing footprint;⁹ and fifth, devising a workable solution to their current pension situation.¹⁰

⁶ As of August 29, 2007, this Court has entered the following orders approving settlements between Delphi and each of its U.S. labor unions:

- International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America (Docket No. 8693);
- International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers-Communication Workers of America (Docket No. 9106);
- International Association of Machinists and Aerospace Workers and its District 10 and Tool and Die Makers Lodge 78, the International Brotherhood of Electrical Workers and its Local 663, and Locals 832S, 18S, and 101S of the International Union of Operating Engineers (Docket No. 9107); and
- United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union and USW Local 87L (Docket No. 9169).

On September 4, 2007, at Delphi's request, this Court entered an order withdrawing without prejudice Delphi's motion for order under sections 1113(c) and 1114(g) of the Bankruptcy Code authorizing rejection of collective bargaining agreements and modification of retiree welfare benefits (Docket No. 9221).

⁷ On September 6, 2007, Delphi announced that it entered into agreements with GM consisting of a Global Settlement Agreement (the "GSA") and a Master Restructuring Agreement (the "MRA"). Delphi's comprehensive settlement with GM resolves all outstanding disputes between Delphi and GM. The GSA and MRA were filed as Exhibits 7.20(a) and 7.20(b) to the Plan, respectively. See Docket No. 9263. On October 29, November 14, December 3, and December 5, 2007, the Debtors filed certain proposed amendments to the GSA and MRA. The approval of such amendments will be considered in connection with the confirmation of the Plan.

⁸ In connection with their March 31, 2006 announced transformation plan, the Debtors classified "core" and "non-core" product lines and plants. The Debtors have been working to divest non-core assets so as to maximize the value of their estates for stakeholders. During the 2006 and 2007 calendar years, for example, the Debtors have sold substantially all of the assets related to MobileAria, Inc., their chapter 11 affiliate, their brake hose and catalyst businesses, and their Saltillo, Mexico brake plant business, as well as their manufacturing equipment and test development equipment at the chassis facility in Saginaw, Michigan. The Debtors also received court approval for bid procedures related to the upcoming sale of substantially all assets used in their interiors and closures businesses.

⁹ As part of this effort, effective July 1, 2006, the Company realigned its business operations to focus its product portfolio on core technologies for which the Company believes it has significant competitive and technological advantages. The Company's revised operating structure consists of its four core business segments: Electronics

E. The Debtors' Plan Of Reorganization

13. By filing the Plan and related Disclosure Statement, the Debtors reached another key milestone in their chapter 11 cases. The Plan is based upon a series of global settlements and compromises that involve nearly every major constituency in the Debtors' reorganization cases, including GM. Attached as exhibits to the Plan are two agreements, the GSA and the MRA, which provide for a comprehensive settlement with GM. Both agreements are subject to this Court's approval as part of the confirmation process. This Court has scheduled a hearing to consider confirmation of the Plan to commence on January 17, 2008. Currently, the Debtors continue to expect that they will emerge from chapter 11 during the first quarter of 2008.

14. Upon the conclusion of the reorganization process, the Debtors expect to emerge as a stronger, more financially sound business with viable U.S. operations that are well-positioned to advance global enterprise objectives. In the meantime, Delphi will marshal all of its resources to continue to deliver high-quality products to its customers globally. Additionally, the Company will preserve and continue the strategic growth of its non-U.S. operations and maintain its prominence as the world's premier auto supplier.

and Safety, Thermal Systems, Powertrain Systems, and Electrical/Electronic Architecture. The Company also has two additional segments, Steering and Automotive Holdings Group, which will be transitioned as part of the Company's transformation plan. To ensure that their organizational and cost structure is competitive, the Debtors obtained an Order Under 11 U.S.C. § 363(b) And Fed. R. Bankr. P. 6004 Authorizing Debtors To Enter Into Finance Outsourcing Agreement on April 23, 2007 (Docket No. 7773) (the "Finance Outsourcing Order"). The Finance Outsourcing Order authorized the Debtors to outsource certain of the Debtors' accounts receivable, accounts payable, fixed assets, travel and expense reporting, general ledger, and contract administration processes and significantly reduce SG&A expenses as part of their transformation plan.

¹⁰ To that end, on May 31, 2007, this Court granted the Debtors' motion for authority to perform under the terms of those certain September 30, 2006 pension plan year funding waivers, which were approved by the IRS on May 1, 2007, for both the Delphi Hourly-Rate Employees Plan and the Delphi Retirement Program for Salaried Employees (collectively, the "Pension Plans"). On July 13, 2007, the IRS modified the conditional funding waivers granted to Delphi related to the Pension Plans, extending the dates by which Delphi is required to file a plan of reorganization and emerge from chapter 11 to December 31, 2007 and February 29, 2008, respectively. On September 28, 2007, the IRS approved a similar waiver with respect to the Delphi Hourly-Rate Employees Plan for the September 30, 2007 pension plan year. On October 25, 2007, this Court granted the Debtors' motion for authority to perform under the terms of that waiver. On October 4, 2007, the IRS, at Delphi's request, further modified the conditions to the initial waivers so that they are generally consistent with the conditions to the most recent waiver.

Relief Requested

15. By this Motion, Delphi and the selling Debtor entities described in the agreement (the "Selling Debtor Entities")¹¹ seek approval for the sale of the Steering Business to Steering Solutions Corporation ("Steering Solutions") and certain of its affiliates (the "Buyers"),¹² subject to additional competitive bidding pursuant to the proposed Bidding Procedures. To effect the sale, the Selling Debtor Entities seek two types of relief. First, at the omnibus hearing to be held on December 20, 2007, the Selling Debtor Entities will seek entry of an order substantially in the form attached hereto as Exhibit B (the "Bidding Procedures Order") approving the Bidding Procedures, Notice Procedures, and certain bid protections to be provided to the Buyers pursuant to the master sale and purchase agreement and as described more fully herein. Second, subject to the terms of the Bidding Procedures Order, at the omnibus hearing to be held on February 21, 2008, the Selling Debtor Entities will seek entry of an order substantially in the form attached hereto as Exhibit C (the "Sale Approval Order") authorizing and approving the Sale to the Buyers or the Successful Bidder, as the case may be, including, without limitation, the assumption and assignment of the Assumed and Assigned Contracts to the Buyers, and the assumption by the Buyers of the Assumed Liabilities. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids (as defined below), the Selling Debtor Entities

¹¹ Under the Agreement (as defined in paragraph 18 below), the Selling Debtor Entities include Delphi, Delphi Automotive Systems LLC, Delphi China LLC, Delphi Automotive Systems (Holding), Inc. ("DASHI"), and Delphi Technologies, Inc. Certain assets would be sold under the Agreement or under ancillary agreements by non-Debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers." For purposes of convenience, reference to the "Sellers" herein (including in all exhibits) means, as the context requires, (i) the Selling Debtor Entities to the extent such reference implicates assets of the Selling Debtor Entities or (ii) non-Debtor affiliates to the extent such reference implicates assets of the non-Debtor affiliates. Moreover, for convenience, use of the term "Selling Debtor Entities" means, as the context requires, the specific Debtor entity undertaking the transaction(s) referenced to the extent such transaction affects the assets of such entity.

¹² This Motion will refer to Steering Solutions, together with any affiliates it identifies in Schedule 1 of the Agreement, as the "Buyers," or to any of them individually as a "Buyer."

reserve the right, at their election, to seek an earlier Sale Hearing (the "Earlier Sale Hearing"); provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors would serve those parties receiving notice of the Sale under paragraphs 48, 49, and 84 with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing in accordance with the Case Management Order (as defined below).

Basis For Relief

16. The Company has stated that to achieve the necessary cost savings and operational effectiveness in its transformation plan, it must streamline its product portfolio to capitalize on its world-class technology and market strengths and make the necessary manufacturing realignment consistent with its new focus. As part of the Company's transformation plan, the Company identified the Steering Business as one of its non-core businesses subject to disposition.

17. Accordingly, following extensive marketing efforts, on December 10, 2007, the Sellers and the Buyers entered into a Master Sale and Purchase Agreement, a copy of which is attached hereto as Exhibit D (the "Agreement"). The Agreement contemplates a global divestiture of the Company's Steering Business to the Buyers. The Sellers would receive approximately \$447 million worth of consideration under the proposed transactions (the "Transaction Value"), comprised of approximately \$190 million in Assumed Liabilities and estimated restructuring costs.¹³ In addition, GM would provide the Selling Debtor Entities \$257 million under the Transaction Facilitation Agreement (as defined below) among Delphi and GM.

¹³ Some of these restructuring costs would otherwise have been borne by GM under the MRA when the MRA becomes effective.

Finally, GM would be responsible for certain additional expenses, in an amount estimated to be up to \$65 million, which expenses would otherwise be Delphi's obligations under the Agreement. The divestiture, as memorialized in the Agreement, contemplates that certain of the assets will be sold by non-Debtor affiliates of Delphi. The transactions to be undertaken by the Delphi non-Debtor affiliates, although memorialized in the Agreement and the attachments thereto, are generally not the subject of this Motion because those entities are not under the supervision of this Court. The discussion in this Motion is generally (but not exclusively) limited to transactions to be undertaken by the Selling Debtor Entities, which require this Court's approval.

F. The Steering Business

18. The Steering Business is a global leader in the design and manufacture of steering and driveline systems and components for automotive vehicle manufacturers and adjacent markets. The Steering Business operates 22 manufacturing plants in 15 locations worldwide, five regional systems engineering centers, and 11 local customer support centers. Throughout its distinguished 100-year history, the Steering Business has consistently been an industry leader in introducing new steering technologies, products, systems, and manufacturing processes. The Steering Business has a history of industry-leading innovations, including the first tilt-wheel steering column and energy-absorbing steering column. Its "wheel-to-wheel" steering system capabilities include steering columns, intermediate shafts, steering gears, steering pumps, steering hoses, electric power steering systems, halfshaft assemblies, and propeller shaft joints.

19. The Steering Business employs approximately 9,700 individuals globally, approximately 5,625 of whom work in the U.S. Its customer base includes major domestic,

transnational, and international OEMs, such as GM, Fiat, Ford, DaimlerChrysler, and Chevy. In 2006, the Steering Business generated \$2.53 billion in revenues.¹⁴

G. Factors Leading To The Sale

20. Although the Company believes that the Steering Business is fundamentally strong, the Steering Business does not fit within the Company's anticipated product portfolio under its transformation plan. In particular, the Company has determined, after an intensive product portfolio review, that the Steering Business is outside the primary focus of the Company's growth and long-term strategic goals.

21. The Company believes, however, that as a standalone business, the Steering Business could become more profitable and competitive. The Company has therefore determined that the value of the Steering Business would be maximized through its divestiture. The Company, including the Selling Debtor Entities, will carefully manage the transition of the Steering Business and the Sale will be completed in coordination with the Company's customers, employees, unions, and other stakeholders to avoid any disruption to its customers and its world-class level of service.

22. The Company has actively marketed the Steering Business for more than one-and-a-half years. As part of the process, the Company, with the assistance of its investment banker, Rothschild Inc, contacted approximately ninety potential buyers and executed confidentiality agreements with approximately thirty potential buyers. These parties were provided access to information about the Steering Business through a well-organized and thorough offering and diligence process. Based on the proposals received, Debtors selected certain parties to conduct further detailed due diligence, including through an electronic data

¹⁴ The Steering Business' 2006 revenues are based on unaudited internal financial reports which have been normalized for certain non-recurring items.

room that was updated regularly during the sale process, management presentations, and substantial onsite diligence meetings with key personnel of the Steering Business.

23. The Sellers evaluated the terms and benefits of the proposals, as well as the benefits of other alternatives to divesting the Steering Business. In their business judgment, the Sellers concluded that the proposal from the Buyers, which formed the basis of the Agreement, offered the most advantageous terms and the greatest economic benefit. This decision was based in part on the Sellers' ability to maximize the value of the business line as a going concern and their belief that the Buyers would continue to provide quality products and service to the Company's customers, many of whom buy other products from Delphi. Indeed, both GM and the UAW appear to support the Sellers' sale of the Steering Business to the Buyers. Steering Solutions is an affiliate of Platinum Equity, LLC ("Platinum"). Platinum is a global firm specializing in the merger, acquisition, and operation of companies that provide services and solutions to customers in a broad range of business markets, including information technology, telecommunications, logistics, manufacturing, and entertainment distribution. Since its founding in 1995, Platinum has acquired more than 75 businesses with more than \$23 billion in aggregate annual revenue at the time of acquisition.

H. The Agreement

24. Pursuant to the Agreement, the Selling Debtor Entities would (i) sell the Purchased Assets owned by the Selling Debtor Entities free and clear of any Interests and/or Claims,¹⁵ except for Permitted Encumbrances as defined in the Agreement, in consideration for

¹⁵ "Interests and/or Claims" means any and all liens, claims, interests, and Encumbrances of any type whatsoever, whenever and however arising (whether known or unknown, choate or inchoate, filed or unfiled, scheduled or unscheduled, noticed or unnoticed, recorded or unrecorded, perfected or unperfected, allowed or disallowed, contingent or non-contingent, liquidated or unliquidated, matured or unmatured, material or non-material, disputed or undisputed, whether arising prior to or subsequent to the commencement of the chapter 11 cases, and whether imposed by agreement, understanding, law, equity, or otherwise, including claims otherwise

the amount of proceeds paid by GM to Delphi under the TFA (as defined below), less any portion paid by Delphi to the non-Debtors Sellers, and Buyers assumption of the Assumed Liabilities and (ii) assume (if applicable) and assign the Assumed and Assigned Contracts to the Buyers.

25. The significant terms of the Agreement are summarized as follows:¹⁶

(a) General Terms. The Buyers would acquire the Purchased Assets, which comprise substantially all of the assets primarily used by the Steering Business through a combination of asset and share sales (other than the certain assets have been excluded), including accounts receivable, real property, personal property, inventory, contracts that relate to the Steering Business, administrative assets, permits, certain intellectual property, technical documentation, prepaid expenses, deposits, advances, warranties and claims relating to the Steering Business, certain motor vehicles, certain insurance policies, and goodwill as a going concern and other intangible properties.

(b) Bankruptcy Court Approval. The Sale would be subject to approval by this Court and competitive bidding pursuant to the Bidding Procedures.

(c) Documentation. The Sale would be effected pursuant to the Agreement and related documentation.¹⁷ At or prior to the closing, certain of the Sellers and certain of the Buyers would enter into, among others, the following ancillary agreements (collectively, the "Ancillary Agreements"): (i) certain agreements related to the Buyers' use of foreign, non-Debtor real property, (ii) certain agreements governing the transfer of intellectual property from the Sellers to the Buyers, (iii) certain stock and asset transfer agreements, (iv) an escrow agreement, (v) a transition services agreement, (vi) a bill of sale, and (vii) certain assignment and assumption agreements.

(d) Deposit Escrow. No later than the business day following entry of the Bidding Procedures Order on this Court's docket, the Buyers would deliver to the escrow agent \$9.5 million that would be held as an earnest money deposit (such amount, together with the interest accrued thereon prior to closing, the "Deposit Amount"). Upon closing, the escrow

arising under doctrines of successor liability), including, but not limited to those (i) that purport to give to any party a right or option to effect any forfeiture, modification, right of first refusal, or termination of the Selling Debtor Entities' or the Buyers' interest in the Purchased Assets, or any similar rights, and (ii) relating to taxes arising under or out of, in connection with, or in any way relating to the operation of the Steering Business prior to the Closing Date, including the transfer of the Purchased Assets to the Buyers.

¹⁶ In the event of any discrepancy between the Agreement and this summary of the Agreement, the provisions of the Agreement control. Although the terms and conditions are generally the same for all the Sellers, the summaries in this Motion refer generally to the Selling Debtor Entities and not the non-Debtor Sellers.

¹⁷ Copies of the schedules to the Agreement and the Ancillary Documents (as defined below) are available upon request to parties-in-interest who execute a confidentiality agreement acceptable to the Debtors and who show that they would be affected by the relief requested in this Motion.

agent would return the Deposit Amount to the Buyers. Upon termination of the Agreement because of a material breach of the Buyers, the Sellers would be entitled to receive the Deposit Amount. If the Agreement is terminated for any other reason, the Deposit Amount would be returned to the Buyers.

(e) Representations And Warranties. Pursuant to the Agreement, the Selling Debtor Entities would provide representations and warranties relating to the Sale and the Purchased Assets and the Buyers would provide representations and warranties generally standard in a transaction of this type. Except as specifically provided for in the Agreement, the representations and warranties of the Selling Debtor Entities and the Buyers will not survive the closing of the Sale.

(f) Covenants. Except as otherwise disclosed in the Agreement, between the date of signing of the Agreement and the Closing, the Selling Debtor Entities would be required to refrain from doing any of the following, among other things, without prior written consent of the Buyers (which consent would not be unreasonably withheld): (i) split, combine, or reclassify any capital stock or other equity interests or purchase or sell any capital stock or other equity interests of any of the Sale Company or JV Company (as defined in the Agreement) or grant or make any option, subscription, warrant, call, commitment, or agreement of any character in respect of any such capital stock or other equity interests; provided, however, that this would not limit the ability of any Sale Company or any JV Company to pay cash dividends or distributions to Delphi and any of its affiliates, (ii) sell or otherwise dispose of the Purchased Assets having an aggregate value exceeding \$500,000, excluding sales made in the ordinary course of business, (iii) merge or consolidate any Sale Company or JV Company with or into any other person or enter into any agreement requiring any such merger or consolidation, (iv) acquire assets or commit to capital expenditures with an aggregate value exceeding \$1 million, excluding acquisitions of assets or capital expenditures made in the ordinary course of business in accordance with the Steering Business's budgeted capital expenditures, (v) (A) in the case of Sale Companies, incur, assume, or guarantee any debt obligations in excess of \$1 million or voluntarily purchase, cancel, prepay, or otherwise provide for a complete or partial discharge in advance of a scheduled payment date with respect to any material debt obligations, excluding intercompany debt obligations that are repaid on or before closing, and (B) otherwise incur, assume, or guarantee any debt obligation that would become an Assumed Liability, (v) incur any encumbrance, other than the Permitted Encumbrances, (vi) increase the cash compensation or grant the right to receive any severance, termination, or retention pay of the Transferred U.S. Employees other than: (A) in the ordinary course of business, or (B) as required by any other agreement, (vii) enter into or amend any employee benefit plan, the consequence of which would be to increase any liability to be assumed by Buyers, (viii) enter into any new transaction with an affiliate of the Sellers, (vi) settle any proceeding in excess of \$2.5 million with respect to an Assumed Liability, except for an amount less than or equal to that reserved on the reference balance sheet in respect of such settled proceeding, (x) hire any individual with a base salary in excess of \$150,000 per annum, (xi) with respect to the Steering Business, make any material election relating to taxes (except in a manner consistent with past practice) or settle or compromise any material tax liability or amend any material tax return, (xii) make any material change in the accounting methods or practices followed by the Steering Business (other than such changes as are: (A) required by law, (B) made in conformance with GAAP, or (C) required in connection with the preparation of the historical financial statements), (xii) enter into any

partnership or joint venture agreement between any of the Sellers and any other person, (xiv) enter into, terminate, or make any material amendment to a material contract (excluding collective bargaining agreements) other than in the ordinary course of business, (xv) amend any organizational document of the Sellers or the JV Companies, (xvi) make any material change in its methods of management, marketing, accounting, or operating or practices relating to payments, (xvii) fail to maintain insurance in a manner consistent with Sellers' past practice, or (xviii) agree or commit to do any of the foregoing.

(g) KDAC. After the execution of the Agreement, the Sellers would use commercially reasonable efforts to prepare for the sale of DASHI's 50% interest in Korea Delphi Automotive Systems Corporation's ("KDAC") business relating to the Steering Business ("KDAC Steering") and satisfy the following conditions: (i) completion of KDAC Steering's split-off from KDAC as a separate legal entity containing all of the assets and liabilities of KDAC Steering through a corporate split process whereby the shareholding ratio of the existing KDAC shareholders remains unchanged in the newly formed KDAC Steering legal entity and (ii) receipt of consents from the other shareholders of KDAC Steering permitting DASHI to sell its 50% interest in KDAC Steering (the "KDAC Shareholder Consent").

(h) Indemnification. The Sellers would indemnify the Buyers for (i) damages related to those liabilities and assets retained by the Sellers at closing and (ii) a breach of any agreement or covenant of the Sellers in the Agreement. As for the retained liabilities, the Sellers indemnification obligations for certain items would be limited as follows: (i) product warranty liability (72 months following the closing), (ii) certain environmental liability (96 months following the closing), and (iii) general, automotive, and product liability (36 months following the closing).

(i) Closing Conditions. In addition to certain other customary closing conditions relating to bankruptcy court approvals and regulatory matters, the obligation of the Buyers to close the Sale would be subject to the satisfaction of the following conditions: (i) the substantial completion of certain separation activities, (ii) the accuracy of the Buyers' and the Sellers' representations and warranties, except as would not be reasonably expected to have a material adverse effect, (iii) the Sellers and the Buyers would have performed and complied in all material respects with all agreements and obligations required by the Agreement to be performed or complied with prior to the closing, (iv) the Sellers' and the Buyers' delivering of the Ancillary Agreements, (v) the Buyers' entering into certain agreements with outsourced service providers, and (vi) no occurrence of a material adverse effect (as defined in the Agreement).

(j) Termination. The Agreement could be terminated in the following circumstances (by a party which is not in breach of the Agreement): (i) upon mutual written consent of the Sellers and the Buyers, (ii) by either the Sellers or the Buyers if consummation of the Sale would violate any final non-appealable order of any regulatory governmental entity other than this Court, (iii) by either the Sellers or the Buyers if the Selling Debtor Entities consummate an alternative transaction, (iv) by either the Sellers or the Buyers if the closing has not occurred within 180 days after entry of the Sale Approval Order, (v) by either the Sellers or the Buyers, if this Court has not entered a Sale Approval Order that is a final order on or before 90 days after the date of the Agreement, (vi) within ten business days, by the Buyers if a material adverse effect has occurred and continuing, and not reasonably capable of being cured within 90

days after entry of the Sale Approval Order (vii) by the Buyers, if the Buyers become an Alternative Bidder but the Selling Debtor Entities fail to consummate the transaction with the Successful Bidder within 90 days of entry of the Sale Approval Order, (viii) by the Buyers, upon written notice to the Sellers, if the Sellers have breached the Agreement and such breach is (A) not cured within 30 days or (A) incapable of being cured by the Sellers, (ix) by the Buyers, if the Sellers enter into an agreement or understanding for an alternative transaction for the Steering Business other than a Successful Bidder at the Auction where the Buyers are the Alternate Bidder; (x) by the Buyers, if the Sellers (A) seek or support, or fail to oppose, a competing bid for the Steering Business or (B) execute an agreement or understanding with respect to an Alternative Transaction (in each case, except in connection with the Qualified Bids at the Auction, or regarding a Successful Bidder at the Auction where the Buyers are the Alternate Bidder), (xi) by the Buyers, if this Court determines that the Sale of the Steering Business can only be approved through a plan of reorganization, unless the Buyers can purchase the Steering Business on substantially the same terms as the Agreement and the plan of reorganization is confirmed within 120 days of the Agreement, (xii) by the Buyers, if the Steering Business is sold in connection with a closure, liquidation, or wind-down, and (xiii) by the Sellers, upon written notice to the Sellers, if the Buyers have breached the Agreement and such breach is (A) not cured within 30 days or (B) is incapable of being cured by the Buyers.

(k) Break-up Fee. Subject to this Court's approval and certain exceptions, the Sellers would be required to pay a break-up fee to the Buyers in the amount of \$6 million, which amounts to approximately 1.34% of the Transaction Value (the "Break-Up Fee"), if (i) the Sellers or the Buyers terminate the Agreement for the Sellers to consummate an alternative transaction for the sale of the Steering Business, (ii) if the Buyers terminate the Agreement because the Sellers enter into an agreement or understanding for an alternative transaction for the Steering Business other than regarding a Successful Bidder at the Auction where the Buyers are the Alternate Bidder, (iii) the Buyers terminate the Agreement because the Sellers (A) seek or support, or fail to oppose, a competing bid for the Steering Business or (B) execute an agreement or understanding with respect to an alternative transaction (in each case, except in connection with Qualified Bid in the Auction process or regarding a Successful Bidder at the Auction where Buyer Parent is the Alternate Bidder), or (iv) the Buyers, as an Alternate Bidder, terminate the Agreement because the Sellers fail to consummate an alternative transaction with a Successful Bidder within 90 days of entry of the Sale Approval Order; provided, however, that the Break-Up Fee would be payable only upon consummation of an alternative transaction for the Steering Business.

(l) Expense Reimbursement. Subject to this Court's approval, provided that the Buyers are not in material breach of the Agreement, the Sellers would be required to reimburse (i) all of the Buyers' reasonable, actual out-of-pocket fees and expenses incurred in connection with the transactions contemplated by the Agreement (but not to exceed the amount of the Break-Up Fee) if the Break-Up Fee is not paid or (ii) up to \$2 million, if the Break-Up Fee is paid.

(m) Transfer Taxes. The Sellers and the Buyers would use commercially reasonable efforts and cooperate in good faith to exempt the sales, conveyances, assignments, transfers and deliveries to be made to the Buyers under the Agreement from any transfer, documentary, sales, use, registration, recording, stamp, value-added, and other such taxes

(including all applicable real estate transfer taxes, but excluding any taxes based on or attributable to income or gains) and related fees (including notarial fees as well as any penalties, interest and additions to tax) ("Transfer Taxes") as may be payable in connection with the Sale under section 1146 of the Bankruptcy Code. In the event that an exemption(s) is unavailable, such Transfer Taxes would be borne by the party upon whom the applicable law regulation or custom of the jurisdiction imposes the obligation to pay or, where no law, regulation or custom exists would be paid by the Buyers.

I. Preliminary Payment Allocation By Delphi To Non-Debtor Sellers

26. As noted above, some of the Purchased Assets are being sold by certain non-Debtor affiliates. The Buyers are interested in purchasing the global Steering Business, and not merely the portion of the Steering Business owned by the Selling Debtor Entities. Thus, to divest the U.S. portion of the Steering Business, the Company, in its business judgment, determined that it was in the Company's best interest for the foreign-non-Debtor Sellers to divest their assets related to the Steering Business. To effectuate the sale, the Selling Debtor Entities must compensate the non-Debtor Sellers for the fair market value of their portion of the Purchased Assets. The Sellers calculated the fair market value of the non-Debtor Sellers' assets based on a discounted cash flow analysis and/or net book value. The proposed payments by the Selling Debtor Entities to the Non-Debtor Sellers are reflected in the chart attached hereto as Exhibit E. The proposed payments for those assets valued based on net book value will be adjusted to reflect actual net book value at date of sale.

27. Additionally, \$10 million (the "KDAC Amount") of value is allocable to DASHI's 50% interest in KDAC Steering (the "KDAC Shares"). The sale of the KDAC Shares to the Buyers, however, is subject to KDAC Shareholder Consent and other necessary approvals. The Selling Debtor Entities and the Buyers understand and agree that the sale of the KDAC Shares would likely occur after closing of the Sale. Accordingly, the Agreement provides that \$10 million would be paid to the Buyers, if the Selling Debtor Entities are unable to sell the KDAC Shares within nine months of closing.

J. Workforce Provisions

28. As of the Closing, the Buyers would offer employment to substantially all of the Selling Debtor Entities' U.S. (which includes employees on layoff) and non-U.S. employees. U.S. salaried employees would be employed on terms that provide salary and benefit packages substantially comparable in the aggregate to those in place with the Selling Debtor Entities immediately prior to closing. For U.S. salaried employees who accept the Buyers' offer of employment, the Buyers would maintain the requisite level of compensation and benefits for a minimum of one year from the closing; provided, however, that in instances in which the level of compensation or benefits of any transferred U.S. salaried employee is governed by a contract containing a different duration period, the Buyers would abide by the terms of such contract; and provided further that the Buyers would be permitted (but not required) to reduce or modify employment terms of the transferred U.S. salaried employees consistent with any across-the-board modifications made by the Selling Debtor Entities to the terms of similarly situated salaried employees of the Selling Debtor Entities during the one-year period following the closing. The terms and conditions of employment for the transferred U.S. salaried employees that are designated as hourly employees and represented by a union would be as determined by the applicable collective bargaining agreement.

29. The significant terms of the Agreement, with respect to U.S. hourly or U.S. salaried employees, as applicable, are as follows:¹⁸

(a) Collective Bargaining Agreements. The Buyers would assume the terms and conditions of all of the Selling Debtor Entities' applicable collective bargaining agreements, as may be modified prior to closing. The Buyers would recognize the seniority status of

¹⁸ Potential bidders should note that Section 6.6 of the Agreement addresses, among other things, the terms and conditions of employment of UAW-represented employees, and these issues remain subject to the parties' rights and obligations related to bargaining with the UAW.

Transferred U.S. Employees who are employed in accordance with a collective bargaining agreement for all purposes of continued employment with the Buyers.

(b) Inactive Employees. Employees of the Selling Debtor Entities who are not active employees as of the closing (the "Inactive Employees") due to e.g., illness, short-term disability, sick leave, family medical leave, or other approved leave of absence would remain the Selling Debtor Entities' responsibility until such employee commences employment with the Buyers. Employees of the Selling Debtor Entities on layoff status are not Inactive Employees for purposes of the Agreement. Inactive Employees may return to work for the Buyers under the terms and conditions described in the Agreement for Transferred U.S. Employees if such return occurs within 12 months of the closing, or later if required by law.

(c) Employee Benefit Plans. The Buyers would recognize the pre-closing credited and length of service for the Transferred U.S. Employees of the Sellers for eligibility and vesting purposes. Subject to applicable law, the Sellers would recognize a Transferred U.S. Employee's post-closing service with Buyer (and its affiliates that were within "controlled group" as defined under ERISA and the Internal Revenue Code) for purposes of pension vesting, eligibility, and early retirement subsidies. In no case, however, would credited or length of service be recognized under the Agreement if such recognition would cause a duplication of compensation or benefits as between the Sellers and the Buyers. The Transferred U.S. Employees' participation and eligibility for benefits under the Buyers' benefits plans would commence as of the Closing or as soon thereafter as practicable.

(d) Severance. The Buyers would assume all obligations and liabilities relating to any claims for severance and terminations payments or benefits by the Transferred U.S. Employees arising from (i) the transactions contemplated under the Agreement or (ii) any action taken by the Buyers after Closing, including terminating or reducing the compensation of any Transferred U.S. Employee after Closing.

K. Approval Of The Bidding Procedures

30. The Sale of the Purchased Assets would be subject to higher or otherwise better offers pursuant to the Bidding Procedures. The Selling Debtor Entities believe that the proposed structure of the Bidding Procedures is the one most likely to maximize the realizable value of the Steering Business for the benefit of the Sellers, including the Selling Debtor Entities and their estates, their stakeholders, and other interested parties.

31. The Bidding Procedures describe, among other things, the assets available for sale, the manner in which bidders and bids become "qualified," the coordination of diligence efforts among bidders, the receipt and negotiation of bids received, the conduct of any

subsequent Auction (as defined below), the ultimate selection of the Successful Bidder(s), and this Court's approval thereof. The following overbid provisions and related Bidding Procedures are designed to compensate the Buyers for their efforts and agreements to date and to facilitate a full and fair process (the "Bidding Process"). The Bidding Process is designed to maximize the value of the Purchased Assets for the benefit of the Selling Debtor Entities' creditors, stakeholders, and estates.

32. The proposed Bidding Procedures attached hereto as Exhibit A provide, in relevant part, as follows:¹⁹

(a) "As Is, Where Is": The Purchased Assets would be sold on an "as is, where is" basis and without representations or warranties of any kind, nature, or description except as set forth in the Agreement or the purchase agreement of a Successful Bidder.

(b) Participation Requirements: To ensure that only bidders with financial ability and a serious interest in the purchase of the Purchased Assets participate in the Bidding Process, the Bidding Procedures provide for certain requirements for a potential bidder to become a "Qualified Bidder": (i) executing a confidentiality agreement in form and substance satisfactory to the Sellers, (ii) providing the Sellers with certain financial assurances as to such bidders ability to close a transaction, and (iii) submitting a preliminary proposal reflecting (A) the purchase price range, (B) any Purchased Assets expected to be excluded, (C) the structure and financing of the transaction, (D) any anticipated regulatory approvals, (E) the anticipated time frame and any anticipated impediments to obtaining such approvals, (F) any additional conditions to closing the potential bidder may wish to impose, and (G) the nature and extent of any due diligence the potential bidder may wish to conduct and the date by which such diligence would be completed.

(c) Due Diligence: All Qualified Bidders would be afforded an opportunity to participate in the diligence process. The Sellers would coordinate the diligence process and provide due diligence access and additional information as reasonably requested by any Qualified Bidders. Due diligence would not continue after the Bid Deadline (as defined below).

(d) Bid Deadline: All bids would have to be received from Qualified Bidders not later than 11:00 a.m. (prevailing Eastern time) on January 18, 2008 (the "Bid Deadline"). The Sellers could extend the Bid Deadline once or successively, but would not be obligated to do so; provided, however, for any such extension beyond February 1, 2008, the Sellers would obtain

¹⁹ In the event of any conflict between the Bidding Procedures and this summary of the Bidding Procedures, the provisions of the Bidding Procedures control. Capitalized terms used but not otherwise defined in this summary have the meanings ascribed to them in the Bidding Procedures or the Agreement.

written consent for such extension from Steering Solutions, which consent would not be unreasonably withheld.

(e) Bid Requirements: All bids would be required to include the following documents: (i) a letter stating that the bidder's offer would be irrevocable for the period set forth in the Bidding Procedures, (ii) an executed copy of the Agreement, together with all schedules, marked to show amendments and modifications to the agreement, purchase price, and proposed schedules, (iii) a good faith deposit of \$9.5 million, and (iv) satisfactory written evidence of a commitment for financing or other ability to consummate the proposed transaction.

(f) Qualified Bids: To be deemed a "Qualified Bid," a bid would be received by the Bid Deadline and, among other things, would be required to (i) be on terms and conditions (other than the amount of the consideration and the particular liabilities being assumed) that are substantially similar to, and are not materially more burdensome or conditional to the Sellers than those contained in the Agreement, (ii) not be contingent on obtaining financing or the outcome of unperformed due diligence, (iii) have a value equal or greater than the Preliminary Purchase Price reflected in the Agreement, plus the Assumed Liabilities, plus the amount of the Break-Up Fee and Expense Reimbursement, plus \$1 million, (iv) not be conditioned on bid protections, such as a break-up fee, termination fee, expense reimbursement, or similar type of payment, (v) contain acknowledgements and representations as set forth in the Bidding Procedures, (vi) include a commitment to consummate the purchase of the Purchased Assets within not more than 15 days after entry of a Bankruptcy Court order approving such purchase, and (vii) be on terms acceptable to GM, as provided in any agreement between GM and Delphi which facilitates the transactions contemplated in the Agreement. A Qualified Bid would be valued based on factors such as the net value provided by such bid and the likelihood and timing of consummating such transaction. Each Qualified Bid other than that of the Buyers will be referred to as a "Subsequent Bid." As soon as reasonably practicable following receipt of each Qualified Bid, the Sellers would deliver complete copies of all items and information enumerated above to counsel for the Equity Committee. The Sellers also would provide the UAW with notice of all Qualified Bidders and their contact information.

(g) Conduct Of Auction: If the Sellers receive at least one Qualified Bid in addition to that of the Buyers, they would conduct an auction (the "Auction") of the Purchased Assets at 10:00 a.m. (prevailing Eastern time) on or before January 28, 2008, or such later time or other place as the Sellers notify all Qualified Bidders who have submitted Qualified Bids, with the Buyers' consent not to be unreasonably withheld (but in no event later than the second business day prior to the Sale Hearing), in accordance with the procedures outlined in the Bidding Procedures which include: (i) attendance at the Auction would be limited to specified parties as outlined in the Bidding Procedures, (ii) at least three business days prior to the Auction, each Qualified Bidder with a Qualified Bid would inform the Sellers, GM, and the UAW whether it intends to participate in the Auction and at least two business days prior to the Auction, the Sellers would provide such bidders with copies of the Qualified Bid which the Sellers then believe would be the highest or otherwise best offer for the Purchased Assets, (iii) all Qualified Bidders would be entitled to be present for all Subsequent Bids, and (iv) bidding at the Auction would begin with the highest or otherwise best Qualified Bid, continue in minimum increments of at least \$1 million, and conclude after each Qualified Bidder has had the opportunity to submit one or more additional Subsequent Bids.

(h) Selection Of Successful Bid: As soon as practicable after the conclusion of the Auction, the Sellers, in consultation with their advisors, would review each Qualified Bid and identify the highest or otherwise best offer for the Purchased Assets (the "Successful Bid") and the bidder making such bid (the "Successful Bidder"), as well as identifying the Alternate Bidder. The Sellers would sell the Purchased Assets for the highest or otherwise best Qualified Bid to the Successful Bidder upon the approval of such Qualified Bid by this Court after the Sale Hearing.

(i) Sale Hearing: The Selling Debtor Entities request that the Sale Hearing be scheduled for February 21, 2008 at 10:00 a.m. (prevailing Eastern time) and that the Sale Hearing could be adjourned or rescheduled by the Sellers without notice other than by an announcement of the adjourned date at the Sale Hearing, only if (a) such extension would enable the Sellers to comply with the time requirements of the Agreement or (b) the Buyers are not the Successful Bidder at the Auction. In all other instances, the Sale Hearing may only be adjourned upon written consent of the Buyers, which consent would not be unreasonably withheld. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids, the Selling Debtor Entities reserve the right, at their election, to seek the Earlier Sale Hearing; provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors would serve those parties receiving notice of the Sale under paragraphs 48, 49, and 84 with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing in accordance with the Case Management Orders (as defined below). If no Qualified Bids other than that of the Buyers is received, the Sellers would proceed with the sale of the Purchased Assets to the Buyers, pursuant to the terms of the Agreement, as it may be modified by the Sale Approval Order, following entry of such order. If the Sellers receive additional Qualified Bids, then at the Sale Hearing, the Selling Debtor Entities could seek approval of the Successful Bid, as well as the second highest or best Qualified Bid (the "Alternate Bid," and such bidder, the "Alternate Bidder"). A bid would not be deemed accepted by the Sellers unless and until approved by this Court. Following approval of the sale to the Successful Bidder, if the Successful Bidder fails to consummate the sale for specified reasons, then the Alternate Bid would be deemed to be the Successful Bid and the Sellers would be permitted to effectuate a sale to the Alternate Bidder without further order of this Court.

(j) Return Of Good Faith Deposits: Good faith deposits of all Qualified Bidders (except for the Successful Bidder) would be held in an interest-bearing escrow account and all Qualified Bids would remain open until two business days following the closing of the Sale (the "Return Date"). If a Successful Bidder fails to consummate an approved sale because of a breach or failure to perform on the part of the Successful Bidder, such Successful Bidder would forfeit its good faith deposit and such deposit would irrevocably become property of the Sellers. On the Return Date, the Sellers would return the good faith deposits of all other Qualified Bidders, together with the accrued interest thereon.

(k) Reservation Of Rights: The Sellers, after consultation with the Creditors' Committee: (i) may determine which Qualified Bid, if any, is the highest or otherwise best offer and (ii) may reject, at any time, any bid (other than the Buyers' initial bid) that is: (a) inadequate or insufficient, (b) not in conformity with the requirements of the Bankruptcy Code, the Bidding Procedures, or the terms and conditions of the Sale, or (c) contrary to the best interests of the

Sellers, including the Selling Debtor Entities, their estates, and their stakeholders as determined by the Selling Debtor Entities in their sole discretion.

L. Transaction Facilitation Agreement

33. Under the MRA, which is subject to this Court's approval under the Plan confirmation process, GM committed, among other things, to pay Delphi on the later of January 2, 2008 or the effective date of the Plan an amount equal to "the lesser of (x) \$210 million and (y) 66.6% of the estimated Net Working Capital associated with the Global Steering Business as of December 31, 2007," subject to various adjustments (the "Steering Advance"). MRA § 4.04(g)(i).

34. To induce Delphi to proceed with a sale of the Steering Business on terms set forth in the Agreement, GM, which has committed under the MRA to pay Delphi the Steering Advance, regardless of whether Delphi sells the Steering Business, was amenable to increasing the consideration to Delphi in connection with the sale of the Steering Business. As a result, on December 10, 2007, GM and Delphi entered into that certain Transaction Facilitation Agreement, a copy of which is attached hereto as Exhibit F (the "TFA"). The Debtors seek approval of the TFA under the Sale Approval Order. The significant terms of the TFA are as follows:

(a) Termination. The TFA would automatically terminate upon any termination of the Agreement, other than in connection with the sale of the Steering Business to a Successful Bidder under the Bidding Procedures. If the TFA is terminated, all of the terms of the MRA that would otherwise be amended by the TFA would be deemed to have been in full force and effect on the effective date of the MRA, and Delphi and GM would perform their respective obligations thereunder.

(b) Consent Of Purchase Price And Identity Of Buyer. The MRA provides GM the right to consent to the identity of any buyer of the Steering Business and to the amount of proceeds to be paid upon the sale of the Steering Business if such proceeds are less than the net working capital associated with the Steering Business. MRA § 4.05(a). Under the TFA, GM retains such consent rights.

(c) GM Payment. If the closing of the Sale (the "Closing Date") occurs before the effective date of the MRA, the TFA provides that GM would pay to Delphi: (i) \$257 million on the Closing Date; (ii) the fees payable to Delphi's investment banker, Rothschild, Inc., in the amount of \$5 million within one business day after the Closing Date; (iii) an expense reimbursement of up to \$10 million related to "Day 2" information technology separation costs; and (iv) a one-time working capital normalization payment of \$30 million within one business day of Delphi making a related one-time working capital normalization payment of \$30 million to the Buyers. If the Closing Date occurs after the effective date of the MRA, GM's payment obligations remain unchanged, except that of the \$257 million payment described above, GM would pay \$210 million of such amount on the effective date of the MRA and the remaining \$47 million on the Closing Date. Additionally, if Delphi does not sell the Buyers its interest in KDAC Steering within nine months of the Closing Date, then GM would reimburse Delphi \$10 million, provided that Delphi makes a related \$10 million payment to the Buyers under the terms of the Agreement. If Delphi sells its interest in KDAC Steering to the Buyers within the requisite time, GM would reimburse Delphi an amount up to \$20 million for the amount of KDAC Steering debt assumed by Buyer, and for which Delphi reimburses the Buyer.

(d) Delphi Payment. To the extent that the Auction results in increased proceeds for the sale of the Steering Business in excess of the Break-Up Fee and Expense Reimbursement paid by Delphi to the Buyers, the TFA provides that Delphi would reimburse GM in full for certain of the payments described above (the "GM Reimbursement"). If a Successful Bid exceeds the Break-Up Fee, the Expense Reimbursement, and the GM Reimbursement, then the TFA provides that such additional proceeds would be paid 66.66% to GM, with the remaining balance retained by Delphi.

M. Bid Protections

35. At various times over the course of the past year, the Buyers have expended considerable time, money, and energy pursuing the purchase of the Steering Business. The Agreement is the culmination of these efforts. The Buyers have engaged in extended arm's length and good faith negotiations regarding a possible sale. The Buyers are not "insiders" of any of the Debtors as that term is defined in section 101(31) of the Bankruptcy Code.

36. In recognition of this expenditure of time, energy, and resources, the Selling Debtor Entities have agreed to provide certain bid protections to the Buyers (the "Bid Protections"). Specifically, the Agreement provides for, and the Selling Debtor Entities respectfully request that this Court approve, a break-up fee payable by the Sellers to the Buyers in the amount of \$6 million, or 1.34% of the Transaction Value, if the Agreement is terminated

under certain termination provisions, the Selling Debtor Entities consummates an Alternative Transaction, and the Buyers are not in breach of the Agreement or the Bidding Procedures. The Selling Debtor Entities' obligation to pay the Bid Protections, as provided by the Agreement, would survive termination of the Agreement and, until paid, would constitute a superpriority administrative expense claim pursuant to section 364(c)(1) of the Bankruptcy Code with priority over any and all administrative expenses of the kind specified in sections 503(b) or 507(b) of the Bankruptcy Code.

37. In addition, the Selling Debtor Entities respectfully request this Court's approval of the term in the Agreement providing reimbursement of the Buyers' reasonable, actual out-of-pocket fees and expenses incurred in connection with the transactions contemplated by the Agreement in an amount not to exceed (i) \$2,000,000 if a Break-Up Fee is paid or (ii) the amount of the Break-Up Fee if the Break-Up Fee is not paid.

38. If the Buyers actually receive the Break-Up Fee and/or Expense Reimbursement, then such Break-Up Fee or Expense Reimbursement would be the sole and exclusive remedy of the Buyers, whether at law or in equity, for any breach by Delphi or any of its affiliates of the terms and conditions of the Agreement; provided, however, that the Buyers would retain their rights and remedies under the Deposit Escrow Agreement and the portion of the agreement governing the return of the Deposit Amount.

39. The Bid Protections were a material inducement for, and a condition of, the Buyers' entry into the Agreement. The Sellers believe that the Bid Protections are fair and reasonable in view of (a) the intensive analysis, due diligence investigation, and negotiation undertaken by the Buyer in connection with the Sale, (b) the significant amount of known Assumed Liabilities being assumed by the Buyers under the Agreement, and (c) the fact that the

Buyers' efforts have increased the chances that the Sellers would receive the highest or otherwise best offer for the Purchased Assets.

40. The Buyers are unwilling to commit to hold open the offer to purchase the Purchased Assets under the terms of the Agreement without the approval of the Bid Protections and the Bidding Procedures Order. Thus, absent entry of the Bidding Procedures Order and approval of the Bid Protections, the Sellers would lose the opportunity to obtain what they believe to be the highest and best offer for the Purchased Assets.

41. Moreover, payment of the Break-Up Fee would not diminish the Selling Debtor Entities' estates. The Sellers would not expect to pay the Break-Up Fee unless they do so to accept an alternative Successful Bid, which must exceed the price offered by the Buyers by an amount sufficient to pay the Break-Up Fee. The Expense Reimbursement is a necessary cost of obtaining a binding commitment from the Buyers for the sale of the Steering Business. The Selling Debtor Entities thus request that this Court authorize payment of the Bid Protections pursuant to the terms and conditions of the Agreement.

N. Assumption And Assignment Of Contracts

42. The Selling Debtor Entities seek authority under section 365 of the Bankruptcy Code to assume and assign the Pre-Petition Contracts to the Buyers or the Successful Bidder, as the case may be. The approximate cost to cure the Pre-Petition Contracts is estimated at \$32.09 million.

43. With respect to the Pre-Petition Contracts, at least 20 days prior to the Sale Hearing, the Selling Debtor Entities propose to serve on each non-Debtor party to an Assigned Contract a cure notice substantially in the form attached hereto as Exhibit G (the "Cure Notice"). The Cure Notice would state, with respect to the Pre-Petition Contracts, the cure amount that the Selling Debtor Entities believe is necessary to assume such contract or lease

pursuant to section 365 of the Bankruptcy Code (the "Cure Amount") and would notify each party that such party's lease or contract would be assumed and assigned to the Buyers to be identified at the conclusion of the Auction. In addition, such Cure Amounts would be listed on a schedule to the Sale Approval Order. In connection with the proposed Sale, the Selling Debtor Entities also seek authority under section 363 of the Bankruptcy Code to assign the Post-Petition Contracts to the Buyers or the Successful Bidder, as the case may be. There are no past due obligations under the Post-Petition Contracts.

44. The Debtors propose that any objection to the Cure Amount would be required to be filed within ten days of the date of the Cure Notice and served as set forth in the Cure Notice. Any objection to the Cure Amount would be required to state with specificity what cure amount the party to the Pre-Petition Contract believes is required, including appropriate documentation thereof. If no objection is timely received, the Cure Amount set forth in the Cure Notice would be controlling notwithstanding anything to the contrary in any Pre-Petition Contract or other document, and the non-Debtor party to the Pre-Petition Contract would be forever barred from asserting any other claims against the Selling Debtor Entities, the Buyers, or the Successful Bidder (as appropriate) or the property of any of them, as to such Pre-Petition Contract. The Selling Debtor Entities would pay all Cure Amounts as agreed to by the Selling Debtor Entities and the contract counter-party, or, absent such agreement, by order of the Court in the time and manner specified by the Sale Approval Order. Notwithstanding any contested Cure Amount, the Assumed and Assigned Contracts would be assumed and assigned to the Buyer at the closing.

45. In the event, however, that the Debtors emerge from these chapter 11 cases (the "Emergence Date") prior to the closing of the Sale, then the Pre-Petition Contracts

would be assumed pursuant to the Debtors' Plan. See Plan § 8.1. Under such a scenario, the Selling Debtor Entities would still seek to assign the Pre-Petition Contracts under the Sale Approval Order. The Debtors would be obligated to send two sets of cure notices to parties to the Pre-Petition Contracts: (a) the Cure Notice, as discussed above, and (b) a cure notice sent in connection with the Plan (the "Plan Cure Notice"). The Debtors would serve the Plan Cure Notice in a time and manner specified under the Plan. In addition to the Cure Amount described above, the Cure Notice would also advise the parties that the Cure Amount will be paid in cash as soon as practicable after closing. The Plan Cure Notice, on the other hand, would allow the counterparties to affirmatively elect to receive cash as payment of the Cure Amount or to receive plan currency in satisfaction of the Cure Amount as contemplated under the Plan (the "Plan Cure Notice Election"). If the closing of the Sale occurs before the Emergence Date, then the Cure Amount would be paid in cash. If the closing occurs after the Emergence Date, then the Plan Cure Notice Election would control and the Cure Notice would become moot.

46. In addition, at least 20 days prior to the Sale Hearing, the Selling Debtor Entities propose to serve on each non-Debtor party to an Assumed and Assigned Contract a notice substantially in the form attached hereto as Exhibit H (the "Buyers Assumption/Assignment Notice"). The Buyers Assumption/Assignment Notice would identify the Buyers as the parties that would be assigned all of the Selling Debtor Entities' right, title, and interest in the Assumed and Assigned Contracts, subject to completion of the bidding process provided under the Bidding Procedures.²⁰ Non-Debtor parties to any Pre-Petition Contract would be required to file an objection to the assumption and/or assignment of the Pre-Petition

²⁰ The Selling Debtor Entities propose to serve the Purchaser Assumption/Assignment Notice and the Qualified Bidder Assumption/Assignment Notice (as defined below) upon each non-Debtor counterparty to the Post-Petition Contracts as a means of fulfilling any requirement under the applicable contract to provide notice of assignment.

Contract within ten days of service of the Buyers Assumption/Assignment Notice, and such parties would be required to state, with specificity, the legal and factual basis of their objection, unless otherwise ordered by this Court.

47. At least 20 days prior to the Sale Hearing or on the business day following the Bid Deadline, whichever is later, the Selling Debtor Entities propose to send a notice (the "Qualified Bidder Assumption/Assignment Notice"), substantially in the form attached hereto as Exhibit I, to each non-Debtor party to an Assumed and Assigned Contract identifying any Qualified Bidders as potential parties to which the Assumed and Assigned Contracts would be assigned. The Qualified Bidder Assumption/Assignment Notice would give the Selling Debtor Entities the ability to address promptly any adequate assurance issues that contract parties may have with any of the Qualified Bidders. Non-Debtor counterparties to any Pre-Petition Contract would be required to file an objection to the assumption and/or assignment of the Pre-Petition Contract within ten days from the service of the Qualified Bidder Assumption/Assignment Notice, and such parties would be required to state, with specificity, the legal and factual basis of its objection, unless otherwise ordered by this Court.

O. Notice Of Sale Hearing

48. Within seven days after entry of the Bidding Procedures Order (the "Mailing Date"), the Selling Debtor Entities (or their agent) propose to serve the Motion, the Agreement, the proposed Sale Approval Order, the Bidding Procedures, and a copy of the Bidding Procedures Order by first-class mail, postage prepaid, upon (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel for the Buyers, (iii) counsel for the official committee of unsecured creditors appointed in these chapter 11 cases, (iv) counsel for the official committee of equity security holders appointed in these chapter 11 cases, (v) counsel for the agent under the Debtors' postpetition credit facility, (vi) all entities known to have

expressed an interest in a transaction with respect to the Purchased Assets during the past 12 months,²¹ (vii) all entities known to have asserted any lien, claim, interest, or Encumbrance in or upon the Purchased Assets, (viii) all federal, state, and local regulatory or taxing authorities or recording offices, including but not limited to environmental regulatory authorities, which have a reasonably known interest in the relief requested by the Motion, (ix) all counter-parties to the Assumed and Assigned Contracts, (x) the United States Attorney's office, (xi) the United States Department of Justice, (xii) the Securities and Exchange Commission, (xiii) the Internal Revenue Service, (xiv) all entities on the Master Service List (as defined by the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(M), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures (Docket No. 2883), as amended from time to time (collectively, the "Case Management Orders")), (xv) counsel to GM, (xvi) counsel to the International Union, United Automobile, Aerospace and Agricultural Works of America and its Local Unions Number 699 (Saginaw) and Number 2195 (Athens), (xvii) all other labor unions representing the Business' hourly employees, and (xviii) any pension fund or multiemployer pension plan to which the Debtors have made contributions on account of employees of the Business..

P. Publication Notice

49. The Selling Debtor Entities also propose pursuant to Fed. R. Bankr. P. 2002(l) and 2002(d) that publication a notice of the Sale in a form substantially similar to the form annexed hereto as Exhibit J, in the Wall Street Journal (International Edition), the New York Times, and the Detroit Free Press by the Mailing Date or as soon as practicable thereafter,

²¹ All such entities would be served by electronic mail, in addition to overnight mail, to the extent the Debtors have electronic mail addresses for such parties.

be deemed proper notice to any other interested parties whose identities are unknown to the Sellers.

Applicable Authority

Q. Approval Of Bidding Procedures

50. Bankruptcy Code section 363(b)(1) permits a debtor-in-possession to use property of the estate "other than in the ordinary course of business" after notice and a hearing. 11 U.S.C. § 363(b)(1). Uses of estate property outside the ordinary course of business may be authorized if the debtor demonstrates a sound business justification for it. See Comm. of Equity Sec. Holders v. Lionel Corp. (In re Lionel Corp.), 722 F.2d 1063, 1071 (2d Cir. 1983) (business judgment rule requires finding that good business reason exists to grant debtor's application under section 363(b)); see also In re Delaware & Hudson Ry. Co., 124 B.R. 169, 178-79 (D. Del. 1991).

51. The Second Circuit has held that, although the bankruptcy court sits as an "overseer of the wisdom with which the bankruptcy estate's property is being managed by the . . . debtor-in-possession," it must nevertheless resist becoming "arbiter of disputes between creditors and the estate." Orion Pictures Corp. v. Showtime Network, Inc. (In re Orion Pictures Corp.), 4 F.3d 1095, 1099 (2d Cir. 1993). This Court's consideration of a debtor's section 363(b) motion is a "summary proceeding," intended merely as a means "to efficiently review the . . . debtor's decision[s] . . . in the course of the swift administration of the bankruptcy estate. It is not the time or place for prolonged discovery or a lengthy trial with disputed issues." Id. at 1098-99.

52. Once the debtor articulates a valid business justification, a presumption arises that "in making a business decision the directors of a corporation acted on an informed basis, in good faith and in the honest belief that the action taken was in the best interests of the

company.'" Official Comm. of Subordinated Bondholders v. Integrated Res., Inc. (In re Integrated Res.), 147 B.R. 650, 656 (S.D.N.Y. 1992) (citation omitted). Thereafter, "[p]arties opposing the proposed exercise of a debtor's business judgment have the burden of rebutting the presumption of validity." Id. To satisfy its burden, it is not enough for an objector simply to raise and argue an objection. Rather, an objector "is required to produce some evidence respecting its objections." Lionel Corp., 722 F.2d at 1071.

53. As a rule, the debtor's business judgment "should be approved by the court unless it is shown to be "so manifestly unreasonable that it could not be based upon sound business judgment, but only on bad faith, or whim or caprice." In re Aerovox, Inc., 269 B.R. 74, 80 (Bankr. D. Mass. 2001) (citations omitted).

54. As set forth above, the Sellers have sound business justifications for pursuing a sale process at this time. Although the Sellers believe that the Steering Business is fundamentally strong, the Steering Business does not fit the Debtors' anticipated product portfolio under their transformation plan. Thus, the Debtors have determined that the Steering Business's value would be maximized through its divestiture. Moreover, delaying the sale of the Purchased Assets may result in the erosion of the Steering Business's value. Accordingly, there is a sound business purpose for pursuing the sale process promptly and in accordance with the Bidding Procedures.

55. Moreover, a prospective purchaser of assets from a chapter 11 debtor may be reluctant to make an offer because it knows that even if it reaches agreement with the debtor, its offer will be subject to a higher bid by another party. Pre-approved bidding procedures address these concerns by assuring initial bidders that any auction procedure would be

reasonable. Thus, the Selling Debtor Entities submit that the use of the Bidding Procedures also reflects sound business judgment.

R. Approval Of The Bid Protections

56. Bidding incentives encourage potential bidders to invest the requisite time, money, and effort to negotiate with a debtor and perform the necessary due diligence attendant to the acquisition of a debtor's assets, despite the inherent risks and uncertainties of the chapter 11 process. See, e.g., In re 995 Fifth Ave. Assocs., L.P., 96 B.R. 24, 28 (Bankr. S.D.N.Y. 1989) (bidding incentives may "be legitimately necessary to convince a white knight to enter the bidding by providing some form of compensation for the risks it is undertaking") (citation omitted). Bankruptcy courts often approve bidding incentives under the business judgment rule. In re Global Crossing Ltd., 295 B.R. 726, 744 (Bankr. S.D.N.Y. 2003) ("[N]o litigant has seriously argued the inapplicability of the business judgment test, and if any such argument had been made, the Court would be compelled . . . to reject it."); United States Trustee v. Bethlehem Steel Corp., (In re Bethlehem Steel Corp.), No. 02 Civ. 2854, 2003 WL 21738964, at *8 n.13 (S.D.N.Y. July 28, 2003) (court should approve agreements providing bidding incentives "unless they are unreasonable or appear more likely to chill the bidding process than to enhance it"). One court, explaining the force of the business judgment rule in this context, stated "the business judgment rule does not become inapplicable simply because a court decides a break-up fee is too large." Integrated Resources, 147 B.R. at 660.

57. This district has established a three-part test for determining when to permit bidding incentives. Id. at 657-58. The three questions for a court to consider when assessing a break-up fee are: "(1) is the relationship of the parties who negotiated the break-up fee tainted by self-dealing or manipulation; (2) does the fee hamper, rather than encourage,

bidding; and (3) is the amount of the fee unreasonable relative to the proposed purchase price."

Id. at 657.

58. Here, the Selling Debtor Entities seek authority to utilize the Bidding Process and Bid Protections in the event that the Buyers are not ultimately the Successful Bidder or must increase the Buyers' bid price to become the Successful Bidder. The Bid Protections are fair and reasonable in amount, particularly in view of the significant effort, time, and resources invested by the Buyers and the risk to the Buyers of being used as a stalking horse. The Break-Up Fee is \$6 million, which represents approximately 1.34% of the Transaction Value (after taking into account the Assumed Liabilities and cash proceeds under the TFA). The Break-Up Fee not only constitutes a fair and reasonable percentage of a proposed value of the Sale to the Sellers but also customary for similar transactions of this type in the bankruptcy context. See, e.g., In re Safety-Kleen Corp., Case No. 00-2303 (Bankr. D. Del. 2002) (approving \$7 million break-up fee, which was 15.1% of cash payment but only 2.2% of transaction value, which took into account assumed liabilities); In re Stone & Webster, Inc., Case No. 00-02142 (Bankr. D. Del. 2000) (approving \$10 million break-up fee, which was 6.1% of cash and share payment but only 1.8% of transaction value, which took into account assumed liabilities). Furthermore, the amount of the proposed Break-Up Fee is within the range of break-up fees that courts have found to be fair and reasonable. See, e.g., In re Allegiance Telecom, Inc., Case No. 03-13057 (Bankr. S.D.N.Y. 2004) (allowing 2.8% break-up fee and expense reimbursement provision in asset sale agreement); In re Enron Corp., Case No. 01-16034 (Bankr. S.D.N.Y. 2004) (approving 3% break-up fee if debtor closed superior transaction); In re Genuity Inc., Case No. 02-43558 (Bankr. S.D.N.Y. 2002) (allowing 4.13% break-up fee if court approved alternative transaction); In re PSINet, Inc., Case No. 01-13213 (Bankr. S.D.N.Y. 2001) (permitting 4.28% break-up fee in

event that seller consummated transaction with alternative bidder); In re Teligent, Inc., Case No. 01-12974 (Bankr. S.D.N.Y. 2001) (allowing break up fee ranging from 1.3% to 4.25% depending on value of alternative transaction). Additionally, the Buyers have agreed that, in the event that they would otherwise be entitled to receive both the Break-Up Fee and the Expense Reimbursement under the Agreement, the Expense Reimbursement would be capped at \$2 million, which together with the Break-Up Fee a maximum \$8 million payment under the Bid Protections.

59. The Selling Debtor Entities submit that the Bidding Procedures and the Bid Protections have encouraged competitive bidding because the Buyers would not have entered into the Agreement without such provisions. The Bidding Procedures and the Bid Protections have thus induced a bid that otherwise would not have been made. Finally, the mere existence of the Bidding Procedures and Bid Protections permits the Sellers to insist that competing bids be materially higher or otherwise better than the Agreement, which would produce a clear benefit to the Selling Debtor Entities, their estates, and their stakeholders.

S. Sale Of The Purchased Assets Free And Clear Of Liens, Claims, Encumbrances, And Interests

60. Under section 363(f) of the Bankruptcy Code, a debtor-in-possession may sell property free and clear of any lien, claim, or interest in such property if, among other things:

- (1) applicable nonbankruptcy law permits sale of such property free and clear of such interest;
- (2) such entity consents;
- (3) such interest is a lien and the price at which such property is sold is greater than the aggregate value of all liens on such property;
- (4) such interest is in bona fide dispute; or
- (5) such entity could be compelled in a legal or equitable proceeding, to accept a money satisfaction of such interest.

11 U.S.C. § 363(f).

61. Here, section 363(f) of the Bankruptcy Code permits the Selling Debtor Entities to sell the Purchased Assets free and clear of all liens, claims (including successor liability claims), and encumbrances, other than the Permitted Encumbrances.²² See, e.g., In re Trans World Airlines, Inc., No. 01-0056, 2001 WL 1820325, at *5 (Bankr. D. Del. Mar. 27, 2001) ("Authorizing the sale [of debtor's assets] free and clear of . . . successor liability claims achieves the purpose of [Bankruptcy Code] section 363 intended by Congress."), aff'd, In re Trans World Airlines, Inc., 332 F.3d 283 (3d Cir. 2003). This Court and other courts in the Second Circuit have approved sale approval orders authorizing the sale of assets free and clear of all interests and claims, including successor liability claims. See In re Refco, Inc., Case No. 05-60006 (Nov. 15, 2006) (authorizing certain debtors to sell customer lists free and clear of interests and claims, including successor liability claims); In re Refco, Inc., Case No. 05-60006 (Nov. 14, 2005) (authorizing debtors to sell the regulated commodities futures merchant business free and clear of interests and claims, including successor liability claims); In re PSINet Inc., Case No. 01-13213 (Jan. 15, 2002) (authorizing debtors to sell certain shares free and clear of liens and claims, including claims otherwise arising under doctrines of successor liability). Because the Buyers are not successors to the Sellers, successor liability claims should not follow the Purchased Assets.

62. Excluding Permitted Encumbrances, each lien, claim, or encumbrance that is not the result of an assumed liability satisfies at least one of the five conditions of section 363(f), and the Selling Debtor Entities submit that any such lien, claim, or encumbrance would

²² As a result of intense negotiations, certain liabilities will be assumed by the Buyers or the Successful Bidder, as the case may be.

be adequately protected by attachment to the net proceeds of the Sale, subject to any claims and defenses that the Selling Debtor Entities may possess with respect thereto. Accordingly, except for the liens resulting from the Assumed Liabilities or the Permitted Encumbrances, the Selling Debtor Entities request that the Purchased Assets be transferred to the Successful Bidder(s), free and clear of all liens, claims, and encumbrances, with such liens, claims, and encumbrances to attach to the proceeds of the Sale of the Purchased Assets.

63. Other courts, concluding that Bankruptcy Code section 363(f) does not empower them to convey assets free and clear of claims, have nevertheless found that Bankruptcy Code section 105(a) provides such authority. See Volvo White Truck Corp. v. Chambersburg Beverage, Inc. (In re White Motor Credit Corp.), 75 B.R. 944, 948 (Bankr. N.D. Ohio 1987) (stating that absence of specific authority to sell assets free and clear of claims poses no impediment to such sale, as such authority is implicit in court's equitable powers when necessary to carry out the provisions of title 11).

T. The Buyers Are Good Faith Purchasers Pursuant To
Section 363(m) Of The Bankruptcy Code And The Transaction
Contemplated By The Agreement Should Carry The
Protections Of Section 363(n) Of The Bankruptcy Code

64. Section 363(m) of the Bankruptcy Code provides:

The reversal or modification on appeal of an authorization under subsection (b) or (c) of this section of a sale or lease of property does not affect the validity of a sale or lease under such authorization to an entity that purchased or leased such property in good faith, whether or not such entity knew of the pendency of the appeal, unless such authorization and such sale or lease were stayed pending appeal.

11 U.S.C. § 363(m). Although the Bankruptcy Code does not define "good faith," the Second Circuit Court of Appeals in In re Gucci has held that the:

good faith of a purchaser is shown by the integrity of his conduct during the course of the sale proceedings; where there is a lack of such integrity, a good faith finding may not be made. A purchaser's good faith is lost by "fraud,

collusion between the purchaser and other bidders or the trustee, or an attempt to take grossly unfair advantage of other bidders."

Licensing by Paolo, Inc. v. Sinatra (In re Gucci), 126 F.3d 380, 390(2d Cir. 1997) (quoting In re Rock Indus. Mach. Corp., 572 F.2d 1195, 1198 (7th Cir. 1978) (interpreting former Bankruptcy Rule 805, the precursor of section 363(m))); see also Evergreen Int'l Airlines Inc. v. Pan Am Corp. (In re Pan Am Corp.), No. 91 Civ. 8319, 1992 WL 154200, at *4 (S.D.N.Y. June 18, 1992); In re Sasson Jeans, Inc., 90 B.R. 608, 610 (S.D.N.Y. 1988).

65. Section 363(n) of the Bankruptcy Code further provides, in relevant part, that:

The trustee may avoid a sale under this section if the sale price was controlled by an agreement among potential bidders at such sale, or may recover from a party to such agreement any amount by which the value of the property sold exceeds the price at which such sale was consummated, and may recover any costs, attorneys' fees, or expenses incurred in avoiding such sale or recovering such amount.

11 U.S.C. § 363(n).

66. The Selling Debtor Entities submit, and will present evidence at the Sale Hearing, that the Agreement reflects an intensely negotiated, arm's length transaction. Indeed, these negotiations have continued, on and off, for approximately one year. Moreover, to the extent that the Purchased Assets are sold to a Successful Bidder, it will be because of a well planned competitive process pursuant to the Bidding Procedures. As a result of the foregoing, the Selling Debtor Entities request that this Court make a finding that the Purchase Price to be paid by the Buyers, along with the Assumed Liabilities and restructuring costs, coupled with the proceeds paid by GM to Delphi under the TFA, constitutes reasonably equivalent value and fair consideration under any applicable law.

67. Throughout the negotiations, the Buyers have at all times acted in good faith. Moreover, if the Purchased Assets are sold to a Successful Bidder, it would be because of

a well planned competitive process and intense negotiations at arm's length to be conducted at the Auction. The Selling Debtor Entities, therefore, request that this Court make a finding that the Buyers or the Successful Bidder, as the case may be, have purchased the Purchased Assets and assumed the Assumed and Assigned Contracts and Assumed Liabilities in good faith within the meaning of section 363(m) of the Bankruptcy Code. Because a key element of a good faith finding is that the Buyers' successful bid is not the product of fraud or collusion between the purchaser and other bidders or the trustee, or an attempt to take grossly unfair advantage of other bidders, the Selling Debtor Entities further request that this Court make a finding that the transactions contemplated by the Agreement are not avoidable under section 363(n) of the Bankruptcy Code.

U. Relief From Transfer Taxes Under Section 1146(c) Of The Bankruptcy Code

68. Bankruptcy Code section 1146(c) provides that "[t]he issuance, transfer, or exchange of a security, or the making or delivery of an instrument of transfer under a plan confirmed under section 1129 of this title, may not be taxed under any law imposing a stamp tax or similar tax." 11 U.S.C. § 1146(c). This language has been construed to include transfers pursuant to a sale outside of, but in furtherance of effectuating a reorganization plan. See City of New York v. Jacoby-Bender, Inc. (In re Jacoby-Bender, Inc.), 758 F.2d 840, 842 (2d Cir. 1985) (holding that when transfer is necessary to consummation of plan, transfer is "under a plan" within meaning of section 1146(c)); In re United Press Int'l, Inc., No. 91 B 13955, 1992 Bankr. LEXIS 842, at *4 (Bankr. S.D.N.Y. May 18, 1992) (holding that section 1146(c) exemption applied to section 363 sale in instance in which it found "the value of the Debtor's assets . . . likely to deteriorate [during] time necessary to . . . confirm a plan"); In re Beulah Church of God In Christ Jesus, Inc., 316 B.R. 41, 50-51 (Bankr. S.D.N.Y. 2004) (stating that determination of applicability of section 1146(c) exemption depends on whether transfers are in view of, and

integral to chapter 11 plan that is subsequently confirmed); City of New York v. Smoss Enters. Corp. (In re Smoss Enters. Corp.), 54 B.R. 950, 951 (E.D.N.Y. 1985) (stating that section 1146(c) was designed to reach transfer of assets, on which "plan hinged and which the court had to approve prior to the confirmation").

69. As set forth above, as part of their transformation plan, the Selling Debtor Entities have identified non-core product lines, including the Steering Business, that do not fit into the Company's future strategic framework, and have planned to sell or wind down these product lines. Section 7.30 of the Plan contemplates the Debtors' selling assets outside the Plan, but obtaining relief as if such divestitures were part of the Plan. Thus, this sale process may continue after a plan has already been filed, which would squarely satisfy Beulah Church. See Beulah Church, 316 B.R. at 50-51. In light of the foregoing, the Selling Debtor Entities submit that the Sale should be exempt under section 1146(c) of the Bankruptcy Code from any stamp, transfer, sales, recording, or similar taxes.

V. The Assumption And Assignment Of The Assumed And Assigned Contracts

70. Section 365(f)(2) of the Bankruptcy Code provides that:

The trustee may assign an executory contract or unexpired lease of the debtor only if –

- (A) the trustee assumes such contract or lease in accordance with the provisions of this section; and
- (B) adequate assurance of future performance by the assignee of such contract or lease is provided, whether or not there has been a default in such contract or lease.

11 U.S.C. § 365(f)(2).

71. Under section 365(a) of the Bankruptcy Code a debtor, "subject to the court's approval, may assume or reject any executory contract or unexpired lease of the debtor."

11 U.S.C. § 365(a). Section 365(b)(1) of the Bankruptcy Code, in turn, codifies the requirements for assuming an unexpired lease or executory contract of a debtor. It provides:

- (b)(1) If there has been a default in an executory contract or unexpired lease of the debtor, the trustee may not assume such contract or lease unless, at the time of the assumption of such contract or lease, the trustee –
 - (A) cures, or provides adequate assurance that the trustee will promptly cure, such default;
 - (B) compensates, or provides adequate assurance that the trustee will promptly compensate, a party other than the debtor to such contract or lease, for any actual pecuniary loss to such party resulting from such default; and
 - (C) provides adequate assurance of future performance under such contract or lease.

11 U.S.C. § 365(b)(1).

72. Courts give the phrase "adequate assurance of future performance" a "practical, pragmatic construction." EBG Midtown S. Corp. v. Mcharen/Hart Env'tl. Eng'g Corp. (In re Sanshoe Worldwide Corp.), 139 B.R. 585, 592 (S.D.N.Y. 1992), aff'd, 993 F.2d 300 (2d Cir. 1993) (presence of adequate assurance should be "determined under the facts of each particular case"); see also In re Fifth Ave. Originals, 32 B.R. 648, 652 (Bankr. S.D.N.Y. 1983) (holding that adequate assurance was furnished on two separate grounds). Courts have consistently held that the phrase does not require total assurances. See In re Natco Indus., Inc., 54 B.R. 436, 440 (Bankr. S.D.N.Y. 1985) ("[I]t does not mean absolute insurance that the debtor will thrive and make a profit."); In re Prime Motor Inns Inc., 166 B.R. 993, 997 (Bankr. S.D. Fla. 1994) (although no single solution will satisfy every case, the required assurance will fall "considerably short of an absolute guaranty of performance"). In fact, adequate assurance has been provided by demonstrating the Buyers' financial health and experience in managing the type of enterprise or property assigned. See In re Bygraph, Inc., 56 B.R. 596, 605-06 (Bankr.

S.D.N.Y. 1986) (adequate assurance of future performance existed when prospective assignee of lease from debtor had financial resources and had expressed willingness to devote sufficient funding to business to give it strong likelihood of succeeding).

73. To the extent that any defaults exist under any prepetition executory contract or unexpired lease that is to be assumed and assigned in connection with the sale of the Purchased Assets or any portion thereof, the Selling Debtor Entities would cure any such default. As set forth above, since its founding in 1995, Platinum has acquired more than 75 businesses with more than \$23 billion in aggregate annual revenue at the time of acquisition. Upon Closing, it is expected that the Buyers will have the financial resources to perform under the Assumed and Assigned Contracts. Moreover, if necessary, the Selling Debtor Entities will adduce facts at the Sale Hearing demonstrating the financial wherewithal of the Buyers or the Successful Bidder, as the case may be, their experience in the industry, and their willingness and ability to perform under the contracts to be assumed and assigned to them.

74. The Sale Hearing therefore will provide this Court and other parties-in-interest ample opportunity to evaluate and, if necessary, challenge the ability of the Buyers or the Successful Bidder(s) to provide adequate assurance of future performance under the contracts to be assumed. This Court therefore should have a sufficient basis to authorize the Selling Debtor Entities to assume and assign the Assumed and Assigned Contracts as set forth in the Agreement.

W. Approval Of The Transaction Facilitation Agreement

75. The Sellers have authority to enter the TFA, as described above, under section 363(b)(1) of the Bankruptcy Code. As noted above, Bankruptcy Code section 363(b)(1) permits a debtor-in-possession to use property of the estate "other than in the ordinary course of business" after notice and a hearing. 11 U.S.C. § 363(b)(1). Uses of estate property outside the ordinary course of business may be authorized if the debtor demonstrates a sound business

justification for it. See In re Lionel Corp., 722 F.2d at 1071 (business judgment rule requires finding that good business reason exists to grant debtor's application under section 363(b)).

76. Once the debtor articulates a valid business justification, a presumption arises that "in making a business decision the directors of a corporation acted on an informed basis, in good faith and in the honest belief that the action taken was in the best interests of the company." In re Integrated Res., 147 B.R. at 656. Thereafter, "[p]arties opposing the proposed exercise of a debtor's business judgment have the burden of rebutting the presumption of validity." Id. To satisfy its burden, it is not enough for an objector simply to raise and argue an objection. Rather, an objector "is required to produce some evidence respecting its objections." Lionel Corp., 722 F.2d at 1071.

77. Here, the Debtors have a sound business judgment to enter into the TFA. As set forth above, under the TFA, GM would pay to Delphi (i) \$257 million (\$47 million of which is conditioned on the closing of the sale); (ii) the fees payable to Delphi's investment banker, Rothschild, Inc., in the amount of \$5 million within one business day after the Closing Date; (iii) an expense reimbursement of up to \$10 million related to "Day 2" information technology separation costs; (iv) a one-time working capital normalization payment of \$30 million within one business day of Delphi's making a related one-time working capital normalization payment of \$30 million to the Buyers, and (v) either (a) up to \$20 million for the debt transferred to the Buyers for KDAC Steering, or (b) in the event Delphi does not sell the Buyers its interest in KDAC Steering within nine months of the closing, then GM would reimburse Delphi \$10 million provided that Delphi makes a related \$10 million payment to the Buyers under the terms of the Agreement.. Delphi would reimburse GM for these payments, excluding \$257 million in (i) above, which would not be reimbursed if the Bidding Procedures

results in an purchase price for the Steering Business increased sufficiently to cover such reimbursement.

78. Additionally, approval of the TFA is being sought in connection with the Sale Approval Order, whereas the Debtors are seeking approval of the MRA as part of the plan confirmation process. If the TFA is terminated, all of the terms of the MRA that would otherwise be amended by the TFA would be deemed to have been in full force and effect on the effective date of the MRA, and Delphi and GM would perform their respective obligations thereunder.

79. In their business judgment, the Sellers concluded that the TFA offers the most advantageous terms in facilitating the Sale of the Steering Business. Specifically, the additional payments by GM to the Selling Debtor Entities under the TFA provide sufficient incentive for the Selling Debtor Entities to sell the Steering Business at this time. Thus, the Selling Debtor Entities submit that their entry into the TFA reflects sound business judgment.

X. Waiver Of The Ten-Day Stays Provided By Bankruptcy Rule 6004

80. Bankruptcy Rule 6004(g) provides: "An order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 10 days after entry of the order, unless the court orders otherwise."

81. Courts in this district have waived these ten-day stays upon a showing of business need. See In re Adelphia Commc'ns Corp., 327 B.R. 143, 175 (Bankr. S.D.N.Y. 2005) ("As I find that the required business need for a waiver has been shown, the order may provide for a waiver of the 10-day waiting period under Fed. R. Bankr. P. 6004(g)."); In re PSINet Inc., 268 B.R. 358, 379 (Bankr. S.D.N.Y. 2001) (requiring demonstration of "a business exigency" for waiver of ten-day stays under Bankruptcy Rules 6004(g) and 6006(d)). In general, courts will grant waivers when doing so is important to the Debtor's financial health. See In re Second

Grand Traverse School, 100 Fed.Appx. 430, 434-35 (6th Cir. 2004) (affirming decision waiving ten-day stay because "time was of the essence"); In re Decora Industries, Inc., No. 00-4459, 2002 WL 32332749, at *9 (D. Del. May 20, 2002) ("[T]he Court understands that an immediate closing is required to remedy Debtors' precarious financial and business position. Accordingly, the Court will waive the Rules 6004(g) and 6006(d), allowing the parties to close.").

82. The Debtors expect to continue to market the Steering Business to prospective buyers immediately after the Court enters the Bidding Procedures Order. During this time, however, Bankruptcy Rule 6004(g) would preclude the Buyers from receiving the protections afforded by the Bidding Protections. In recognition of the time and effort expended by the Buyers in connection the Sale and to reduce the Buyers' risk that the Sellers might obtain a higher and better offer for the Steering Business during those ten days, the Buyers should receive the protections afforded by the Bid Protections. The Debtors, therefore respectfully request that the Bidding Procedures Order include a waiver of the ten-day stay provided under Bankruptcy Rule 6004(g).

83. Because the Debtors have demonstrated a need requiring the immediate effectiveness of the Bidding Procedures Order, this Court should exercise its authority under Bankruptcy Rule 6004(g) and waive the ten-day stay as it otherwise would apply to the Bidding Procedures Order.

Notice Of Motion

84. Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered March 20, 2006 (Docket No. 2883), and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R.

Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered October 19, 2007 (Docket No. 10661). Specifically, the Selling Debtor Entities have provided notice of this Motion on the Master Service List (as defined in the Supplemental Case Management Order), each party who filed a notice of appearance or request for documents in accordance with Bankruptcy Rule 2002, and all entities known to have expressed an interest in a transaction with respect to the Purchased Assets during the past 14 months. Further, after entry of the Bidding Procedures Order, notice with respect to the Motion and Sale would be provided in accordance with the Notice Procedures described herein. In addition, the Debtors have complied with the Supplemental Case Management Order with respect to the filing of this Motion and the need for expedited relief.²³ In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Memorandum Of Law

85. Because the legal points and authorities upon which this Motion relies are incorporated herein, the Selling Debtor Entities respectfully request that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York be deemed satisfied.

²³ The Debtors have noticed this Motion for the omnibus hearing on December 20, 2007. In compliance with the terms of the Supplemental Case Management Order, the Debtors have consulted with counsel to the Creditors' Committee regarding the relief sought in this Motion as well as the timing of its filing. The Debtors have been informed that the Creditors' Committee has consented to this Motion being heard on December 20, 2007. Because this Motion is being filed on fewer than 20 days' notice, parties-in-interest will have until December 17, 2007 to file an objection to entry of the Bidding Procedures Order.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) (i) approving the Bidding Procedures, (ii) granting the Bid Protections, (iii) approving the Notice Procedures, and (iv) setting the Sale Hearing, (b) approving (i) the Sale of the Purchased Assets free and clear of liens, claims, and encumbrances to the Buyers or to the Successful Bidder, (ii) the assumption and assignment of the Assumed and Assigned Contracts to the Buyers or the Successful Bidder, and (iii) the assumption of the Assumed Liabilities by the Buyers or the Successful Bidder, (c) approving the TFA, and (d) granting them such other and further relief as is just.

Dated: New York, New York
December 10, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER UNDER 11 U.S.C. § 363 AND FED. R. BANKR. P.
2002 AND 9014 (I) APPROVING BIDDING PROCEDURES,
(II) GRANTING CERTAIN BID PROTECTIONS,
(III) APPROVING FORM AND MANNER OF SALE NOTICES,
AND (IV) SETTING SALE HEARING DATE IN CONNECTION WITH
SALE OF STEERING AND HALFSHAFT BUSINESS

("STEERING BIDDING PROCEDURES ORDER")

Upon the expedited motion, dated December 10, 2007 (the "Motion"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for orders pursuant to 11 U.S.C. §§ 363, 365, and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (a)(i) approving the bidding procedures set forth herein and attached hereto as Exhibit 1 (the "Bidding Procedures"), (ii) granting certain bid protections, (iii) approving the form and manner of sale notices, and (iv) setting a sale hearing date (the "Sale Hearing") and (b) authorizing and approving (i) the sale (the "Sale") of certain of the Debtors' assets comprising substantially all of the assets of Delphi's steering and halfshaft Business,¹ free and clear of liens, Claims, and Encumbrances (the "Acquired Assets") and the Sale Securities (together with the Acquired Assets, the "Purchased

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Agreement.

Assets") to Steering Solutions Corporation and certain of its affiliates (the "Buyers"), pursuant to the Master Sale And Purchase Agreement dated December 10, 2007 by and between Delphi and certain of its affiliates, including certain affiliated chapter 11 Debtors as set forth in the Agreement (the "Selling Debtor Entities")² and the Buyers, including Exhibits and Schedules thereto, the Ancillary Agreements, and other related documents (the "Agreement"), or to the Successful Bidder (as hereinafter defined) submitting a higher or otherwise better bid pursuant to the Bidding Procedures, (ii) the assumption and assignment of certain prepetition executory contracts and unexpired leases as defined in the Agreement (the "Pre-Petition Contracts") and the assignment of certain postpetition executory contracts and unexpired leases as defined in the Agreement (the "Post-Petition Contracts" and collectively with the Pre-Petition Contracts, the "Assumed and Assigned Contracts") to the Buyers or the Successful Bidder, and (iii) the assumption of certain liabilities as defined in the Agreement (the "Assumed Liabilities") by the Buyers or the Successful Bidder; and upon the record of the hearing held on December 20, 2007 (the "Bidding Procedures Hearing"); and after due deliberation thereon, and sufficient cause appearing therefor,

²

Under the Agreement, the Selling Debtor Entities include Delphi, Delphi Automotive Systems LLC, Delphi China LLC, Delphi Technologies, Inc., and Delphi Automotive Systems (Holding), Inc. Certain assets will be sold under the Agreement by non-Debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers."

IT IS HEREBY FOUND AND DETERMINED THAT:³

A. The Court has jurisdiction over this matter and over the property of the Debtors and their respective bankruptcy estates pursuant to 28 U.S.C. §§ 157(a) and 1334.

B. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (N), and (O).

C. The relief requested in the Motion and granted herein is in the best interests of the Selling Debtor Entities, their estates, their stakeholders, and other parties-in-interest.

D. The notice of the Motion and the Bidding Procedures Hearing given by the Selling Debtor Entities constitutes due and sufficient notice thereof.

E. The Selling Debtor Entities have articulated good and sufficient reasons for the Court to (i) approve the Bidding Procedures, (ii) grant certain bid protections as provided in the Agreement and this order, (iii) approve the manner of notice of the Motion, the Sale Hearing, and the assumption and assignment of the Pre-Petition Contracts, (iv) approve the form of notice of the Motion and the Sale Hearing to be distributed to creditors, stakeholders, and other parties-in-interest, including prospective bidders, (v) approve the form of notice of the Cure Amounts (as defined below) and the assumption and assignment of the Pre-Petition Contracts to be filed with the Court and served on the non-Debtor counter-parties thereto, and (vi) set the Sale Hearing.

F. The Break-Up Fee and the Expense Reimbursement may be

³ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

payable in accordance with the terms, conditions, and limitations of the Agreement, as modified by this order (together, the "Bid Protections"), (i) if triggered, shall be deemed an actual and necessary cost and expense of preserving the Selling Debtor Entities' estates, within the meaning of sections 503 and 507(b) of the Bankruptcy Code, (ii) are of substantial benefit to the Selling Debtor Entities' estates, (iii) are reasonable and appropriate, including in light of the size and nature of the Sale and the efforts that have been and will be expended by the Buyers notwithstanding that the proposed Sale is subject to higher or better offers for the Purchased Assets, (iv) were negotiated by the parties at arms' length and in good faith, and (v) are necessary to ensure that the Buyers will continue to pursue the proposed acquisition of the Purchased Assets. The Bid Protections were a material inducement for, and condition of, the Buyers' entry into the Agreement. The Buyers are unwilling to commit to hold open their offer to purchase the Purchased Assets under the terms of the Agreement unless they are assured of payment of the Bid Protections. Thus, assurance to the Buyers of payment of the Bid Protections promoted more competitive bidding by inducing the Buyers to hold their bid open. Without the bid protections, other bidding would have been limited. Further, because the Bid Protections induced the Buyers to submit a bid that will serve as a minimum or floor bid on which other bidders can rely, the Buyers have provided a benefit to the Selling Debtor Entities' estates by increasing the likelihood that the price at which the Purchased Assets are sold will reflect their true worth. Finally, absent authorization of the Bid Protections, the Selling Debtor Entities may lose the opportunity to obtain the highest or otherwise best available offer for the Purchased Assets.

G. The Bidding Procedures are reasonable and appropriate and

represent the best method for maximizing the realizable value of the Purchased Assets.

THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

Bidding Procedures

1. The Bidding Procedures, substantially in the form as set forth on Exhibit 1 attached hereto and incorporated herein by reference as if fully set forth herein, are hereby approved and shall govern all proceedings relating to the Agreement, any subsequent bids for the Purchased Assets in these cases, and the Auction, if applicable.

2. The Limited Response of Steering Holding, LLC (Docket No. 11480) is hereby denied.

3. The Selling Debtor Entities may: (i) determine, in their business judgment, which Qualified Bid is the highest or otherwise best offer, (ii) consult with the representative of any official committee or significant constituent in connection with the Bidding Procedures, and (iii) reject at any time before entry of an order of the Court approving a Qualified Bid, any bid (other than the Buyers' bid) which, in the Selling Debtor Entities' sole discretion, is (a) inadequate or insufficient, (b) not in conformity with the requirements of the Bankruptcy Code or the Bidding Procedures, or (c) contrary to the best interests of the Selling Debtor Entities, their estates, and their stakeholders. The Selling Debtor Entities are authorized (x) to terminate the Bidding Process or the Auction at any time if they determine, in their business judgment, that the Bidding Process will not maximize the value of the Purchased Assets to be realized by the Selling Debtor Entities' estates and (y) to seek Bankruptcy Court approval of the Agreement with the Buyers.

4. Notice of the Bid Deadline and Auction as set forth herein constitutes good and sufficient to all potential bidders for the Purchased Assets, and no further notice shall be required if given pursuant to this order and the Bidding Procedures.

Sale Hearing

5. The Court shall hold a Sale Hearing on February 21, 2008 at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, at which time the Court shall consider the remainder of the Motion not approved by this order, approve the Successful Bidder, and confirm the results of the Auction, if any. Objections to the Motion, if any, shall be filed and served no later than 4:00 p.m. (prevailing Eastern time) on February 14, 2008 (the "Objection Deadline").

6. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids, the Selling Debtor Entities shall have the right, at their election, to seek an earlier Sale Hearing (the "Earlier Sale Hearing"); provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors shall serve those parties receiving notice of the Sale under paragraphs 12(a) and (d) of this order with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing.

7. The failure of any objecting person or entity to timely file and serve its objection by the Objection Deadline shall be a bar to the assertion, at the Sale Hearing or thereafter, of any objection to the Motion, the Sale, or the Selling Debtor

Entities' consummation and performance of the Agreement (including the transfer of the Purchased Assets and the Assumed and Assigned Contracts free and clear of liens, Claims, and Encumbrances), with the exception of any objection to the conduct of the Auction or the Selling Debtor Entities' selection of the Successful Bidder, which may be made at the Sale Hearing.

8. If a non-Debtor party to any Pre-Petition Contract that is proposed to be an Assumed and Assigned Contract fails to file and serve an objection to the Cure Notice and/or the Buyer Assumption/Assignment Notice or the Qualified Bidder Assumption/Assignment Notice, as the case may be, in accordance with the instructions therein, (a) the Court will authorize the assumption and assignment of the applicable Pre-Petition Contract at the Sale Hearing and (b) the non-Debtor party to such Pre-Petition Contract shall be entitled to recover only its Cure Amounts listed in the Cure Notice and shall be barred and enjoined from asserting at the Sale Hearing or otherwise that any other amounts are owing.

9. The Sale Hearing, or any portion thereof, such as with respect to the proposed assumption and assignment of a particular executory contract, may be adjourned by the Debtors from time to time without further notice to creditors or parties-in-interest other than by announcement of the adjournment in open court or on the Court's calendar on the date scheduled for the Sale Hearing or any adjourned date, subject to the limitations set forth in Section 10.10 of the Agreement regarding the adjournment of the Sale Hearing.

Bid Protections

10. The Bid Protections, as modified by this order, are hereby approved. Notwithstanding anything to the contrary in section 9.2 of the Agreement, by agreement of the Selling Debtor Entities, the Buyers, and the official committee of unsecured creditors: (i) the Break-Up Fee shall be reduced from \$6 million to \$5.5 million and (ii) if the Agreement is terminated pursuant to any provision of section 9 of the Agreement other than section 9.1.4, the Buyers retain the right under section 9.2 of the Agreement to seek an Expense Reimbursement in an amount up to \$6 million if a Break-Up Fee is not paid.

11. The Selling Debtor Entities' obligation to pay the Bid Protections pursuant to the terms of the Agreement shall survive termination of the Agreement and, until paid in accordance with the Agreement, shall constitute a superpriority administrative expense claim in favor of the Buyers pursuant to section 364(c)(1) of the Bankruptcy Code with priority over any and all administrative expenses of the kind specified in sections 503(b) or 507(b) of the Bankruptcy Code. The Selling Debtor Entities shall be authorized to pay the Bid Protections to the Buyers in accordance with the terms of the Agreement without further order of the Court.

12. The following provisions of the Agreement, as modified by this order, regarding payments to the Buyers are approved and the Selling Debtor Entities are authorized, but not directed, to perform thereunder as applicable: (i) Section 9.2, the "Break-Up Fee; Expense Reimbursement" and (ii) Article 10, the "Bidding Procedures."

13. The Selling Debtor Entities' obligations to pay the Bid Protections pursuant to the terms of the Agreement, as modified by this order, shall survive

termination of the Agreement and, until paid, shall constitute a superpriority administrative expense claim in favor of the Buyers pursuant to section 364(c)(1) of the Bankruptcy Code with priority over any and all administrative expenses of the kind specified in sections 503(b) and 507(b) of the Bankruptcy Code.

Notice

14. Notice of (i) the Motion, including the proposed Sale of the Purchased Assets to the Buyers, (ii) the Sale Hearing, and (iii) the proposed assumption and assignment of the Pre-Petition Contracts to the Buyers pursuant to the Agreement or to a Successful Bidder shall be good and sufficient, and no other or further notice shall be required, if given as follows:

(a) Notice Of Sale Hearing. Within seven days after entry of this order (the "Mailing Date"), the Debtors (or their agent) shall serve the Motion, the Agreement, the proposed Sale Approval Order, the Bidding Procedures, and a copy of the Bidding Procedures Order by first-class mail, postage prepaid, upon (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel for the Buyers, (iii) counsel for the official committee of unsecured creditors appointed in these chapter 11 cases, (iv) counsel for the official committee of equity security holders appointed in these chapter 11 cases, (v) counsel for the agent under the Debtors' postpetition credit facility, (vi) all entities known to have expressed an interest in a transaction with respect to the Purchased Assets during the past 12 months, (vii) all entities known to have asserted any lien, claim, interest, or Encumbrance in or upon the Purchased Assets, (viii) all federal, state, and local regulatory or taxing authorities or recording offices, including but not limited to environmental regulatory authorities, which have a reasonably known interest in the relief requested by the Motion, (ix) all counter-parties to the Assumed and Assigned Contracts, (x) the United States Attorney's office, (xi) the United States Department of Justice, (xii) the Securities and Exchange Commission, (xiii) the Internal Revenue Service, (xiv) all entities on the Master Service List (as defined by the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(M), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures (Docket No. 2883), as amended from time to time (collectively, the "Case Management Orders")), (xv) counsel to General Motors Corporation, (xvi) counsel to the International Union, United Automobile, Aerospace and Agricultural Works of America and its Local Unions Number 699 (Saginaw) and Number 2195 (Athens), (xvii) all other labor unions representing the Steering Business's hourly

employees, and (xviii) any pension fund or multiemployer pension plan to which the Debtors have made contributions on account of employees of the Steering Business.

(b) Cure Notice. At least 20 days prior to the Sale Hearing, the Selling Debtor Entities shall file with this Court and serve on each non-Debtor party to the Pre-Petition Contracts a cure notice substantially in the form attached hereto as Exhibit 2 (the "Cure Notice"). The Cure Notice shall state the cure amount that the Selling Debtor Entities believe is necessary to assume such contract or lease pursuant to section 365 of the Bankruptcy Code (the "Cure Amount") and notify each party that such party's lease or contract will be assumed and assigned to the Buyers or a Successful Bidder (as appropriate) to be identified at the conclusion of the Auction. In addition, such Cure Amounts shall be listed on a schedule to the Sale Approval Order. Each non-Debtor party to the Pre-Petition Contracts shall have ten days from the date of the Cure Notice to object to the Cure Amount and must state in its objection with specificity what Cure Amount is required (with appropriate documentation in support thereof). If no objection is timely received, the Cure Amount set forth in the Cure Notice shall be controlling, notwithstanding anything to the contrary in any the Pre-Petition Contract or any other document, and the non-Debtor party to the Pre-Petition Contract shall be deemed to have consented to the Cure Amount and shall be forever barred from asserting any other claims related to such Pre-Petition Contract against the Selling Debtor Entities, the Buyers, or the Successful Bidder (as appropriate), or the property of any of them.

(c) Assumption/Assignment Notice For Buyers. At least 20 days prior to the Sale Hearing, the Selling Debtor Entities shall file with this Court and serve on all non-Debtor parties to the Assumed and Assigned Contracts a notice (the "Buyer Assumption/Assignment Notice"), substantially in the form of the notice attached hereto as Exhibit 3, identifying the Buyers as the parties which will be assigned all of the Selling Debtor Entities' right, title, and interest in the Assumed and Assigned Contracts, subject to completion of the Bidding Process provided under the Bidding Procedures. The non-Debtor party to a Pre-Petition Contract shall have ten days from the service of the Buyer Assumption/Assignment Notice to object to the proposed assumption and assignment to the Buyers and must state in its objection, with specificity, the legal and factual basis of its objection. If no objection is timely received, the non-Debtor party to the Pre-Petition Contract shall be deemed to have consented to the assumption and assignment of the Pre-Petition Contract to the Buyers and shall be forever barred from asserting any objection with regard to the assumption and assignment.

(d) Assumption/Assignment Notice For A Qualified Bidder. At least 20 days prior to the Sale Hearing or on the business day following the Bid Deadline, whichever is later, the Selling Debtor Entities shall cause a notice (the "Qualified Bidder Assumption/Assignment Notice"), substantially in the form of the notice attached hereto as Exhibit 4, to be sent to each non-Debtor party to an Assumed and Assigned Contract identifying all Qualified Bidders (except the Buyers, which notice shall be governed by the Buyer Assumption/Assignment Notice set forth above). The non-Debtor party to the Pre-Petition Contract shall have ten days from the service of the Qualified Bidder Assumption/Assignment Notice to object to the proposed assumption and assignment to any Qualified Bidder and must state in its objection, with specificity, the legal and factual

basis of its objection. If no objection is timely received, the non-Debtor party to the Pre-Petition Contract shall be deemed to have consented to the assumption and assignment of the Pre-Petition Contract to the Buyers or any Qualified Bidder and shall be forever barred from asserting any objection with regard to the assumption and assignment.

(e) Publication Notice. On or before the Mailing Date, or as soon thereafter as is practicable, the Debtors shall cause notice substantially in the form of the notice attached hereto as Exhibit 5, to be published in the Wall Street Journal (International Edition), the New York Times, and the Detroit Free Press.

15. Notwithstanding rules 6004(h), 6006(d), 7062, or 9014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") or any other Bankruptcy Rule or rule 62(a) of the Federal Rules of Civil Procedure, this order shall be immediately effective and enforceable upon its entry and there shall be no stay of execution of this order.

16. To the extent that any chapter 11 plan confirmed in these cases or any order confirming any such plan or in any other order in these cases (including any order entered after any conversion of these cases to cases under chapter 7 of the Bankruptcy Code) alters, conflicts with, or derogates from the provisions of this order, the provisions of this order shall control. The Debtors' obligations under this order and the portions of the Agreement pertaining to the Bid Protections shall survive confirmation of any plan of reorganization or discharge of claims thereunder and shall be binding upon Debtors, and the reorganized or reconstituted debtors, as the case may be, after the effective date of the confirmed plan or plans in the Debtors' cases.

17. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

18. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for

the service and filing of a separate memorandum of law is deemed satisfied by the
Motion.

Dated: New York, New York
December 20, 2007

/s/ Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT F

DELPHI CORPORATION STEERING BUSINESS BIDDING PROCEDURES

Set forth below are the bidding procedures (the "Bidding Procedures") to be employed with respect to the proposed sale (the "Sale") of substantially all of the assets that comprise the Steering and Halfshaft Business (the "Steering Business") of Delphi Corporation ("Delphi") and certain of its affiliates, including certain affiliated chapter 11 Debtors as set forth in the Agreement (the "Selling Debtor Entities").¹ On December 10, 2007, the Sellers executed that certain Master Sale And Purchase Agreement (the "Agreement") with Steering Solutions Corporation and certain of its affiliates (the "Buyers"). The transaction contemplated by the Agreement is subject to competitive bidding as set forth herein and approval by the Bankruptcy Court (as defined herein) pursuant to sections 363 and 365 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended and in effect on October 8, 2005 (the "Bankruptcy Code"), and certain other closing conditions.

On December 10, 2007, the Selling Debtor Entities and certain of their affiliates (collectively, the "Debtors") filed Expedited Motion For Orders Under 11 U.S.C. §§ 363, 365, And 1146 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A)(I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date, (B) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Comprising Substantially All Assets Primarily Used In Debtors' Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities, And (C) Authorizing And Approving Transaction Facilitation Agreement (the "Sale Motion"). On _____, 2007, the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") entered an Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In Connection With Sale Of Steering Business (the "Bidding Procedures Order"). The Bidding Procedures Order set February 21, 2008 as the date when the Bankruptcy Court will conduct a hearing (the "Sale Hearing") to authorize the Selling Debtor Entities to enter into the Agreement. All capitalized terms used but not otherwise defined in these Bidding Procedures have the meanings ascribed to them in the Agreement.

The Bidding Procedures set forth herein describe, among other things, the assets available for sale, the manner in which bidders and bids become Qualified Bidders and Bids, respectively, the coordination of diligence efforts among bidders, the receipt and negotiation of bids received, the conduct of any subsequent Auction (as defined herein), the ultimate selection of the Successful Bidder(s) (as defined herein), and the Bankruptcy Court's approval thereof. The following overbid provisions and related Bidding Procedures are designed to compensate the Buyers for their efforts and agreements to date and to facilitate a full and fair process (the

¹ Under the Agreement, the Selling Debtor Entities are comprised of Delphi, Delphi Automotive Systems LLC, Delphi Automotive Systems (Holding) Inc., Delphi China LLC, and Delphi Technologies, Inc. Certain assets will be sold under the Agreement by non-Debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers."

"Bidding Process") designed to maximize the value of the Purchased Assets for the benefit of the Selling Debtor Entities' creditors, stakeholders, and estates. The Debtors intend to consult with, among others, the official committee of unsecured creditors (the "Creditors' Committee") throughout the Bidding Process. In the event that the Debtors and any party disagree as to the interpretation or application of these Bidding Procedures, the Bankruptcy Court will have jurisdiction to hear and resolve such dispute.

Assets To Be Sold

The assets proposed to be sold include substantially all of the assets primarily used in the Steering Business (the "Assets").

"As Is, Where Is"

The sale of the Assets will be on an "as is, where is" basis and without representations or warranties of any kind, nature, or description by the Sellers, their agents, or estates, except, with respect to the Buyers, to the extent set forth in the Agreement and, with respect to a Successful Bidder, to the extent set forth in the relevant purchase agreement of such Successful Bidder approved by the Bankruptcy Court.

Free Of Any And All Claims And Interests

Except, with respect to the Buyers, to the extent otherwise set forth in the Agreement and, with respect to a Successful Bidder, to the extent otherwise set forth in the relevant purchase agreement of such Successful Bidder, all of the Sellers' right, title, and interest in and to the Assets, or any portion thereof, to be acquired will be sold free and clear of all pledges, liens, security interests, Encumbrances, Claims, charges, options, and interests thereon and there against (collectively, the "Claims and Interests"), such Claims and Interests to attach to the net proceeds of the sale of such Assets.

Participation Requirements

Any person who wishes to participate in the bidding process (a "Potential Bidder") must become a Qualified Bidder. As a prerequisite to becoming a Qualified Bidder, a Potential Bidder, other than the Buyers must deliver (unless previously delivered) to the Selling Debtor Entities and their counsel at the addresses provided below, unless otherwise ordered by the Bankruptcy Court or as otherwise determined by the Sellers in their discretion:

- (a) An executed confidentiality agreement in form and substance satisfactory to Delphi;
- (b) Current audited financial statements of the Potential Bidder, or, if the Potential Bidder is an entity formed for the purpose of acquiring the Purchased Assets and the Steering Business, current audited financial statements of the equity holders of the Potential Bidder who must guarantee the obligations of the Potential Bidder, or such other form of financial disclosure and credit-quality support or enhancement as may be acceptable to the Sellers and their financial advisors; and

(c) A preliminary (non-binding) proposal regarding: (i) the purchase price range, (ii) any assets and/or equity interests expected to be excluded, (iii) the structure and financing of the transaction (including, but not limited to, the sources of financing for the Purchase Price and the requisite Good Faith Deposit), (iv) any anticipated regulatory approvals required to close the transaction, the anticipated time frame, and any anticipated impediments for obtaining such approvals, (v) any conditions to closing that it may wish to impose in addition to those set forth in the Agreement, and (vi) the nature and extent of additional due diligence it may wish to conduct and the date by which such due diligence must be completed.

A Potential Bidder who delivers the documents described in the previous subparagraphs above and whose financial information and credit-quality support or enhancement demonstrate the financial capability of such Potential Bidder to consummate the Sale if selected as a Successful Bidder, and who the Sellers determine in their sole discretion is likely (based on availability of financing, experience, and other considerations) to be able to consummate the Sale within the time frame provided by the Agreement will be deemed a "Qualified Bidder." Notwithstanding the foregoing, the Buyers will be deemed a Qualified Bidder for purposes of the Bidding Process. As promptly as reasonably practicable after a Potential Bidder delivers all of the materials required above, the Sellers will determine, and will notify the Potential Bidder, whether such Potential Bidder is a Qualified Bidder. At the same time when the Sellers notify the Potential Bidder that it is a Qualified Bidder, the Sellers will allow the Qualified Bidder to commence due diligence with respect to the Purchased Assets and the Steering Business as described below.

Due Diligence

The Sellers will afford each Qualified Bidder due diligence access to the Purchased Assets and the Steering Business. Due diligence access may include such management presentations as may be scheduled by the Sellers, access to data rooms, on site inspections, and such other matters which a Qualified Bidder may request and as to which the Sellers, in their sole discretion, may agree. The Sellers will designate an employee or other representative to coordinate all reasonable requests for additional information and due diligence access from Qualified Bidders. Any additional due diligence will not continue after the Bid Deadline. The Sellers may, in their discretion, coordinate diligence efforts such that multiple Qualified Bidders have simultaneous access to due diligence materials and/or simultaneous attendance at management presentations or site inspections. Neither the Sellers nor any of their Affiliates (or any of their respective representatives) will be obligated to furnish any information relating to Purchased Assets and the Steering Business to any Person other than to Qualified Bidders who make an acceptable preliminary proposal.

Bid Deadline

A Qualified Bidder who desires to make a bid must deliver the Required Bid Documents to: Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 Attention: Steven Daniels, Director, Mergers & Acquisitions, with copies to: (i) Sellers' counsel, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Chicago, Illinois 60601-1285,

3.....DeltaView comparison of pcdocs://chisr01a/570722/11 and pcdocs://chisr01a/570722/12. Performed on 12/20/2007.

Attention: John K. Lyons and Ron E. Meisler, (ii) Delphi's in-house counsel, Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Attention: Deputy General Counsel – Transactional & Restructuring; (iii) Sellers' financial advisor, Rothschild, Inc., 1251 Avenue of the Americas, New York, New York 10020, Attention: William Shaw, (iv) counsel to the Creditors' Committee, ~~Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022, Attention: Robert J. Rosenberg and Mark A. Broude~~ Warner Stevens, L.L.P., 301 Commerce Street, Suite 1700, Fort Worth, Texas 76102, Attention: Michael D. Warner, and (v) counsel for the agent under Delphi's postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017, Attention: Donald S. Bernstein and Brian Resnick; so as to be received not later than 11:00 a.m. (prevailing Eastern time) by January 18, 2008 (the "Bid Deadline"). Delphi may extend the Bid Deadline once or successively, but is not obligated to do so, provided, however, for any such extension beyond February 1, 2008, Delphi shall have obtained the written consent of the Buyers, which consent shall not be unreasonably withheld. If Delphi extends the Bid Deadline, it will promptly notify all Qualified Bidders of such extension. As soon as reasonably practicable following receipt of each Qualified Bid, the Sellers will deliver complete copies of all items and information enumerated in the section below entitled "Bid Requirements" to counsel for the official committee of equity security holders (the "Equity Committee"). The Sellers also will provide the International Union, United Automobile, Aerospace & Agricultural Implement Workers of America (the "UAW") with notice of all Qualified Bidders and their contact information.

Qualified Bidders should note that Section 6.6 of the Agreement addresses, among other things, the terms and conditions of employment of UAW-represented employees, and these issues remain subject to the parties' rights and obligations related to bargaining with the UAW.

Bid Requirements

All bids must include the following documents (the "Required Bid Documents"):

- (a) A letter stating that the bidder's offer is irrevocable until two Business Days after the closing of the Sale of the Purchased Assets.
- (b) An executed copy of the Agreement, together with all schedules marked (a "Marked Agreement") to show those amendments and modifications to such Agreement and schedules that the Qualified Bidder proposes, including the Purchase Price (as defined in the Agreement).
- (c) A good faith deposit (the "Good Faith Deposit") in the form of a certified bank check from a U.S. bank or by wire transfer (or other form acceptable to the Sellers in their sole discretion) payable to the order of Delphi (or such other party as the Sellers may determine) in an amount equal to \$9.5 million.
- (d) Written evidence of a commitment for financing, or other evidence of ability to consummate the proposed transaction, that is satisfactory to the Sellers and their advisors.

Qualified Bids

A bid will be considered only if the bid:

4.....DeltaView comparison of pcdocs://chisr01a/570722/11 and pcdocs://chisr01a/570722/12.
Performed on 12/20/2007.

- (e) Is on terms and conditions (other than the amount of the consideration and the particular Liabilities being assumed) that are substantially similar to, and are not materially more burdensome or conditional to the Sellers than, those contained in the Agreement.
- (f) Is not conditioned on obtaining financing or on the outcome of unperformed due diligence by the bidder.
- (g) Proposes a transaction that the Sellers determine, in the good faith opinion of their senior management, after consultation with their financial advisors, is not materially more burdensome or conditional than the terms of the Agreement and has a value, either individually or, in conjunction with any other Qualified Bid, greater than or equal to the sum of the (i) Preliminary Purchase Price plus (ii) the Assumed Liabilities plus (iii) the amount of the Break-Up Fee (\$5.5 million) plus (iv) the Expense Reimbursement (\$2 million) plus (v) \$1 million.
- (h) Is not conditioned upon any bid protections, such as a break-up fee, termination fee, expense reimbursement, or similar type of payment.
- (i) Includes an acknowledgement and representation that the bidder: (i) has had an opportunity to conduct any and all due diligence regarding the Purchased Assets prior to making its offer, (ii) has relied solely upon its own independent review, investigation, and/or inspection of any documents and/or the Purchased Assets in making its bid, (iii) did not rely upon any written or oral statements, representations, promises, warranties, or guaranties whatsoever, whether express, implied, by operation of law or otherwise, regarding the Purchased Assets, or the completeness of any information provided in connection therewith or the Auction, except as expressly stated in the Agreement or the Marked Agreement, and (iv) agrees that any non disclosure agreement or confidentiality agreement entered into with Delphi shall be enforceable by the Successful Bidder.
- (j) Include a commitment to consummate the purchase of the Purchased Assets immediately upon completion of all closing conditions within the Sellers' reasonable control, which may as early as 15 days after entry of the Sale Approval Order, or in the case of any governmental approvals, 60 days after entry of such order.
- (k) Is on terms acceptable to General Motors Corporation ("GM"), as provided in any agreement between GM and Delphi which facilitates the transactions contemplated in the Agreement.
- (l) Is received by the Bid Deadline.

A bid received from a Qualified Bidder will constitute a "Qualified Bid" only if it includes all of the Required Bid Documents and meets all of the above requirements; provided, however, the Sellers will have the right, in their sole discretion, to entertain bids for the Purchased Assets that do not conform to one or more of the requirements specified herein and may deem such bids to be Qualified Bids. Notwithstanding the foregoing, the Buyers will be deemed Qualified Bidders, and the Agreement will be deemed a Qualified Bid, for all purposes

in connection with the Bidding Process, the Auction, and the Sale. A Qualified Bid will be valued based upon factors such as the net value provided by such bid and the likelihood and timing of consummating such transaction. Each Qualified Bid other than that of the Buyers is referred to as a "Subsequent Bid."

If the Sellers do not receive any Qualified Bids other than the Agreement received from the Buyers, the Selling Debtor Entities will report the same to the Bankruptcy Court and will proceed with the Sale pursuant to the terms of the Agreement. If Delphi receives a bid that does not conform to one or more of the requirements specified in sections (a) –(h) above, but determines that such bid is to be treated as a Qualified Bid with a higher value as defined in section (c) above, then any Qualified Bidder (including the Buyer) will have the opportunity to submit a bid at the Auction on the same basis, so long as such bid has a value of at least \$1,000,000 more than the non-conforming bid. Delphi will notify the Buyer and all Qualified Bidders in writing as to whether or not any bids constitute Qualified Bids no later than five days following the expiration of the Bid Deadline.

Bid Protection

Recognizing the Buyers' expenditure of time, energy, and resources, the Selling Debtor Entities have agreed to provide certain bidding protections to the Buyers. Specifically, the Selling Debtor Entities have determined that the Agreement furthers the goals of the Bidding Procedures by setting a floor which all other Qualified Bids must exceed. As a result, the Selling Debtor Entities have agreed that if the Buyers are not the Successful Bidder, the Selling Debtor Entities will, in certain circumstances, pay to the Buyers a Break-Up Fee and/or Expense Reimbursement. The payment of the Break-Up Fee or the Expense Reimbursement (as applicable) will be governed by the provisions of the Agreement and the Bidding Procedures Order.

Auction

If the Sellers receive one or more Qualified Bids in addition to the Agreement, the Sellers will conduct an auction (the "Auction") of the Purchased Assets and the Steering Business upon notice to all Qualified Bidders who have submitted Qualified Bids at 10:00 a.m. (prevailing Eastern time) on January 28, 2008 at the offices of Skadden, Arps, Slate, Meagher & Flom LLP, Four Times Square, New York, New York 10036 or 333 West Wacker Drive, Chicago, Illinois 60606 (at the Sellers' election) or such later time or other place as the Sellers notify (after obtaining the Buyers' consent, which shall not be unreasonably withheld) all Qualified Bidders who have submitted Qualified Bids (but in no event later than the second Business Day prior to the Sale Hearing), in accordance with the following procedures:

- (a) Only the Sellers, the Buyers, any representative of the Creditors' Committee and the Equity Committee, any representative of the Sellers' secured lenders under their postpetition credit facility (and the legal and financial advisers to each of the foregoing), any representative of GM, any representative of the UAW, and any Qualified Bidder who has timely submitted a Qualified Bid will be entitled to attend the Auction, and only the Buyers and Qualified Bidders will be entitled to make any subsequent Qualified Bids at

the Auction. At the Auction, each Qualified Bidder shall confirm on the record that it has not engaged in any collusion with respect to the bidding process or the Sale.

(b) At least three Business Days prior to the Auction, each Qualified Bidder who has timely submitted a Qualified Bid must inform the Sellers whether it intends to participate in the Auction and at least two Business Days prior to the Auction, the Sellers will provide copies of the Qualified Bid or combination of Qualified Bids which the Sellers believe is the highest or otherwise best offer to GM, the UAW, and all Qualified Bidders who have informed the Sellers of their intent to participate in the Auction.

(c) All Qualified Bidders who have timely submitted Qualified Bids will be entitled to be present for all Subsequent Bids with the understanding that the true identity of each bidder will be fully disclosed to all other bidders and that all material terms of each Subsequent Bid will be fully disclosed to all other bidders throughout the entire Auction and put on the record.

(d) The Sellers may employ and announce at the Auction additional procedural rules that are reasonable under the circumstances (e.g., the amount of time allotted to make Subsequent Bids) for conducting the Auction, provided that such rules are not inconsistent with these Bidding Procedures, the Bankruptcy Code, the Bankruptcy Code, General Order M-331 issued by the United States Bankruptcy Court for the Southern District of New York, or any order of the Bankruptcy Court entered in connection herewith.

(e) Bidding at the Auction will begin with the highest or otherwise best Qualified Bid or combination of Qualified Bids and continue in minimum increments of at least \$1 million higher than the previous bid or bids. The Auction will continue in one or more rounds of bidding and will conclude after each Qualified Bidder has had the opportunity to submit one or more additional Subsequent Bids with full knowledge and written confirmation of the then-existing highest bid or bids. For the purpose of evaluating the value of the consideration provided by Subsequent Bids (including any Subsequent Bid by Buyers), the Sellers will give effect to any Break-Up Fee or Expense Reimbursement that may be payable to Buyers under the Agreement as well as any assets and/or equity interests to be retained by any Seller or any Liabilities to be assumed by the Bidder.

Selection Of Successful Bid

The concluding date and time of the Auction shall be stated on the record. At the conclusion of the foregoing steps in the Auction, or as soon thereafter as practicable, the Sellers, in consultation with their financial advisors, will: (i) review each Qualified Bid on the basis of financial and contractual terms and the factors relevant to the sale process, including those factors affecting the speed and certainty of consummating the sale, and (ii) identify the highest or otherwise best offer(s) for the Purchased Assets and the Business received at the Auction (the "Successful Bid(s)" and the bidder(s) making such bid, the "Successful Bidder(s)"), as well as identifying the Alternate Bidder. No further bids shall be considered by Delphi or the Bankruptcy Court following the conclusion of the Auction.

The Sellers will sell the Purchased Assets for the highest or otherwise best Qualified Bid to the Successful Bidder upon the approval of such Qualified Bid by the Bankruptcy Court after the Sale Hearing. If, after an Auction in which the Buyers: (i) have bid an amount in excess of the consideration presently provided for in the Agreement with respect to the transactions contemplated under the Agreement and (ii) are the Successful Bidder, they must, at the Closing under the Agreement, pay, in full satisfaction of the Successful Bid, an amount equal to: (a) the amount of the Successful Bid less (b) the Break-Up Fee, Expense Reimbursement, and Deposit Amount.

The Selling Debtor Entities' presentation of a particular Qualified Bid to the Court for approval does not constitute the Sellers' acceptance of the bid. The Sellers will be deemed to have accepted a bid only when the bid has been approved by the Bankruptcy Court at the Sale Hearing.

The Sale Hearing

The Sale Hearing will be held before the Honorable Judge Robert Drain on February 21, 2008 at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, but may be adjourned or rescheduled in Delphi's sole discretion, subject to Bankruptcy Court approval, as necessary, without further notice by an announcement of the adjourned date at the Sale Hearing only if (a) notwithstanding such adjournment or extension, the Sellers would be able to comply with the time requirements of Section 9.1.2.D of the Agreement after consultation with the Buyers or (b) the Buyers are not the Successful Bidder at the Auction. In all other instances, the Sale Hearing may be adjourned only upon written consent of the Buyers, which consent shall not be unreasonably withheld. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids, the Selling Debtor Entities shall have the right, at their election, to seek an earlier Sale Hearing (the "Earlier Sale Hearing"); provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors shall serve those parties receiving notice of the Sale under paragraphs 12(a) and (d) of the Bidding Procedures Order with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing. If the Sellers do not receive any Qualified Bids (other than the Qualified Bid of the Buyers), the Selling Debtor Entities will report the same to the Bankruptcy Court at the Sale Hearing and will proceed with a sale of the Purchased Assets to the Buyers following entry of the Sale Order. If the Sellers do receive additional Qualified Bids, then, at the Sale Hearing, the Selling Debtor Entities will seek approval of the Successful Bid(s), and, at the Sellers' election, one or more next highest or best Qualified Bid(s) (the "Alternate Bid(s)," and such bidder(s), the "Alternate Bidder(s)"). The Selling Debtor Entities' presentation to the Bankruptcy Court of the Successful Bid(s) and Alternate Bid(s) will not constitute the Sellers' acceptance of either or any such bid(s), which acceptance will only occur upon approval of such bid(s) by the Bankruptcy Court at the Sale Hearing. Following approval of the Sale to the Successful Bidder(s), if the Successful Bidder(s) fail(s) to consummate the sale because of: (i) failure of a condition precedent beyond the control of either the Sellers or the Successful Bidder or (ii) a breach or failure to perform on the part of such Successful Bidder(s), then the Alternate Bid(s) will be deemed to be the Successful Bid(s) and the Sellers will be authorized,

but not directed, to effectuate a sale to the Alternate Bidder(s) subject to the terms of the Alternate Bid(s) of such alternate Bidder(s) without further order of the Bankruptcy Court.

Return Of Good Faith Deposits

Good Faith Deposits of all Qualified Bidders (except for the Successful Bidder) will be held in an interest-bearing escrow account and all Qualified Bids will remain open (notwithstanding Bankruptcy Court approval of a sale pursuant to the terms of one or more Successful Bids by one or more Qualified Bidders), until two Business Days following the Closing of the Sale (the "Return Date"). If a Successful Bidder fails to consummate an approved sale because of a breach or failure to perform on the part of such Successful Bidder, the Sellers will not have any obligation to return the Good Faith Deposit, and such Good Faith Deposit will irrevocably become property of the Sellers in full and final satisfaction of any and all Liabilities of the defaulting Successful Bidder to the Sellers with respect to the Sale. On the Return Date, the Sellers will return the Good Faith Deposits of all other Qualified Bidders, together with the accrued interest thereon.

Reservations Of Rights

The Sellers, after consultation with the agents for their secured lenders and the Committee: (i) may determine which Qualified Bid, if any, is the highest or otherwise best offer and (ii) may reject, at any time any bid (other than the Buyers' bid) that is: (a) inadequate or insufficient, (b) not in conformity with the requirements of the Bankruptcy Code, the Bidding Procedures, or the terms and conditions of the Sale, or (c) contrary to the best interests of the Sellers, their estates, and stakeholders as determined by the Sellers in their sole discretion.

Document comparison done by DeltaView on Thursday, December 20, 2007 8:30:56 AM

Input:	
Document 1	pcdocs://chisr01a/570722/11
Document 2	pcdocs://chisr01a/570722/12
Rendering set	Option 3a strikethrough double score no moves

Legend:	
<u>Insertion</u>	
Deletion	
< Moved from >	
> <u>Moved to</u> <	
Style change	
Format change	
Moved deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:		
	Count	
Insertions		1
Deletions		1
Moved from		0
Moved to		0
Style change		0
Format changed		0
Total changes		2

EXHIBIT G

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtor.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF SALE OF CERTAIN ASSETS AT AUCTION

PLEASE TAKE NOTICE THAT:

1. Pursuant to the **Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In Connection With Sale Of Steering And Halfshaft Business** (the "Bidding Procedures Order") entered by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") on _____, _____, Delphi Corporation ("Delphi") and certain of its affiliates, including certain affiliated chapter 11 Debtors as set forth in the Agreement (the "Selling Debtor Entities") have entered into a Master Sale And Purchase Agreement (the "Agreement") with Steering Solutions Corporation and certain of its affiliates (the "Buyers") for the purchase of substantially all of the Debtors' assets (the "Purchased Assets") primarily used in the steering and halfshaft business of Delphi. Capitalized terms used but not otherwise defined in this notice have the meanings ascribed to them in the Bidding Procedures Order.

2. All interested parties are invited to make an offer to purchase the Purchased Assets in accordance with the terms and conditions approved by the Bankruptcy Court (the "Bidding Procedures") by **11:00 a.m.** (prevailing Eastern time) on **January 18, 2008**. Pursuant to the Bidding Procedures, the Sellers may conduct an auction for the Purchased Assets (the "Auction") beginning at **10:00 a.m.** (prevailing Eastern time) on **January 28, 2008** at the offices of Skadden, Arps, Slate, Meagher & Flom LLP, Four Times Square, New York, New York 10036 or 333 West Wacker Drive, Chicago, Illinois 60606.

3. Participation at the Auction is subject to the Bidding Procedures and the Bidding Procedures Order. A copy of the Bidding Procedures is available by contacting the undersigned counsel to the Sellers or by accessing Delphi's Legal Information Website, www.delphidocket.com.

4. A hearing to approve the Sale of the Purchased Assets to the highest and best bidder will be held on **February 21, 2008** at 10:00 a.m. (prevailing Eastern time) at the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, before the Honorable Robert D. Drain, United States Bankruptcy Judge. The hearing on the Sale may be adjourned without notice other than an adjournment in open court.

5. Objections, if any, to the proposed Sale must be filed and served in accordance with the Bidding Procedures Order and **actually received** no later than **4:00 p.m.** (prevailing Eastern time) on **February 14, 2008**.

6. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids (as defined in the Bidding Procedures Order), the Selling Debtor Entities shall have the right, at their election, to seek an earlier Sale Hearing (the "Earlier Sale Hearing"); provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors shall serve those parties receiving notice of the Sale under paragraphs 12(a) and (d) of the Bidding Procedures Order with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing.

7. This notice is qualified in its entirety by the Bidding Procedures Order.

Dated: _____
New York, New York

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtor.	:	(Jointly Administered)
	:	
-----	x	

**NOTICE OF CURE AMOUNT WITH RESPECT TO EXECUTORY
CONTRACT OR UNEXPIRED LEASE TO BE ASSUMED AND ASSIGNED
IN CONNECTION WITH SALE OF STEERING AND HALFSHAFT BUSINESS**

PLEASE TAKE NOTICE THAT:

1. Pursuant to the Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P. 2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In

Connection With Sale Of Steering And Halfshaft Business (the "Bidding Procedures Order") entered by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") on _____, Delphi Corporation ("Delphi") and certain of its affiliates, including certain affiliated chapter 11 Debtors as set forth in the Agreement (the "Selling Debtor Entities"),¹ have entered into a Master Sale And Purchase Agreement ("Agreement") with Steering Solutions Corporation and certain of its affiliates (the "Buyers") for the sale of substantially all of the assets primarily used in the steering and halfshaft Business of Delphi. The Selling Debtor Entities hereby provide notice (the "Notice") of their intent to assume and assign the prepetition executory contracts or unexpired leases (the "Pre-Petition Contracts") listed on Exhibit 1 hereto to the Buyers or the Successful Bidder, as the case may be. Capitalized terms used but not otherwise defined in this notice have the meanings ascribed to them in the Bidding Procedures Order or the Agreement.

2. On the date of the closing of the transactions contemplated by the Agreement (the "Closing Date"), or as soon thereafter as is reasonably practicable, the Selling Debtor Entities will pay the amount the Selling Debtor Entities' records reflect is owing for prepetition arrearages, if any, as set forth on Exhibit 1 hereto (the "Cure Amount"). The Selling Debtor Entities' records reflect that all postpetition amounts owing under the Pre-Petition Contracts have been paid and will continue to be paid until the assumption and assignment of the Pre-Petition Contracts and that, other than the Cure Amount, there are no other defaults under the Pre-Petition Contracts.

3. Objections, if any, to the proposed Cure Amount must (a) be in writing, (b) state with specificity the cure asserted to be required, (c) include appropriate

¹ Under the Agreement, the Selling Debtor Entities include Delphi, Delphi Automotive Systems LLC, Delphi Technologies, Inc., Delphi China LLC, and Delphi Automotive Systems (Holding), Inc. Certain assets will be sold under the Agreement by non-debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers."

documentation thereof, (d) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Supplemental Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, and Administrative Procedures, entered March 20, 2006 (Docket No. 2883) and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates and Certain Notice, Case Management, and Administrative Procedures, entered October 19, 2007 (Docket No. 10661), (e) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (f) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (g) be served in hard-copy form so that they are actually received within ten days of service of this Notice by (i) Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Legal Staff), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Deputy General Counsel, Transactional & Restructuring), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John K. Lyons, Ron E. Meisler, and Brian M. Fern), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (v) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg

and Mark A. Broude), (vi) counsel for the official committee of equity security holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), (vii) counsel for the Buyers, Kirkland & Ellis LLP, 777 South Figueroa Street, Los Angeles, California 90017 (Att'n: Richard L. Wynne), and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard).

4. If an objection to the Cure Amount is timely filed and received, a hearing with respect to the objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, at such date and time as the Court may schedule. A hearing regarding the Cure Amount, if any, may at the sole discretion of the Selling Debtor Entities take place after the Closing Date.

5. If no objection is timely received, the Cure Amount set forth in Exhibit 1 hereto will be controlling, notwithstanding anything to the contrary in any Pre-Petition Contract or any other document, and the non-Debtor party to the Pre-Petition Contract will be deemed to have consented to the Cure Amount and will be forever barred from asserting any other claims respecting such Pre-Petition Contract against the Selling Debtor Entities, the Buyers, or the Successful Bidder (as appropriate), or the property of any of them. The failure of any objecting person or entity to timely file its objection will be a bar to the assertion, at the Sale Hearing or thereafter, of any objection to the Sale Motion, the Sale, or the Selling Debtor Entities' consummation of and performance under the Agreement (including the transfer of the Purchased Assets and the Pre-Petition Contracts free and clear of all Claims and Interests), if authorized by the Court.

6. In the event, however, that the Selling Debtor Entities emerge from these chapter 11 cases (the "Emergence Date") prior to the Closing Date, then the Selling

Debtor entities will assume the Pre-Petition Contracts pursuant to the Debtors' plan of reorganization. The Debtors will serve a cure notice in connection with contracts being assumed under their plan of reorganization (the "Plan Cure Notice"). The Debtors will serve the Plan Cure Notice in a time and manner specified under their proposed plan of reorganization. The Plan Cure Notice will allow the counterparties to the Pre-Petition Contracts affirmatively to elect to receive a cash payment of the Cure Amount or to receive plan currency in satisfaction of the Cure Amount as contemplated under the Debtors' proposed plan (the "Plan Cure Election Notice"). If the closing of the Sale occurs before the Emergence Date, then the Cure Amount will be paid in cash at the closing of the Sale or as soon thereafter as practicable. If the closing of the Sale occurs after the Emergence Date, then the payment option selected under the Plan Cure Election Notice will control.

7. Prior to the date of the Closing Date, the Selling Debtor Entities may amend their decision with respect to the assumption and assignment of any Pre-Petition Contract and provide a new notice amending the information provided in this notice.

Dated: New York, New York
_____, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT I

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtor.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ASSUMPTION AND/OR ASSIGNMENT OF EXECUTORY
CONTRACT OR UNEXPIRED LEASE TO BUYERS IN CONNECTION
WITH SALE OF STEERING AND HALFSHAFT BUSINESS

PLEASE TAKE NOTICE THAT:

1. Pursuant to the Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P.
2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections,
(III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In

Connection With Sale Of Steering And Halfshaft Business (the "Bidding Procedures Order") entered by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") on _____, 2007, Delphi Corporation ("Delphi") and certain of its affiliates, including certain affiliated chapter 11 Debtors as set forth in the Agreement (the "Selling Debtor Entities"),¹ have entered into a Master Sale And Purchase Agreement (the "Agreement") with Steering Solutions Corporation and certain of its affiliates (the "Buyers") for the purchase of substantially all of the assets primarily used in the steering and halfshaft business of Delphi (the "Steering Business").

2. Pursuant to the terms of the Agreement and subject to completion of a competitive bidding process described in the Bidding Procedures Order and the attachments thereto, the Selling Debtor Entities will seek to assume and assign the prepetition contracts (the "Pre-Petition Contracts") and assign the postpetition contracts (the "Post-Petition Contracts") listed on Exhibit 1 hereto to the Buyers at the hearing to be held at 10:00 a.m. (prevailing Eastern time) on February 21, 2008 (the "Sale Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

3. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids, the Selling Debtor Entities shall have the right, at their election, to seek an earlier Sale Hearing (the "Earlier Sale Hearing"); provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors shall serve those parties receiving notice of the Sale under paragraphs 12(a) and (d) of the Bidding

¹ Under the Agreement, the Selling Debtor Entities include Delphi, Delphi Automotive Systems LLC, Delphi Technologies, Inc., Delphi China LLC, and Delphi Automotive Systems (Holdings), Inc. Certain assets will be sold under the Agreement by non-Debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers."

Procedures Order with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing.

4. Objections, if any, to the assumption and assignment of a Pre-Petition Contract must (a) be in writing, (b) state with specificity the reasons for such objection, (c) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Supplemental Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing (I) Omnibus Hearing Dates, (II) Certain Notice, Case Management, and Administrative Procedures, entered March 20, 2006 (Docket No. 2883) (the "Supplemental Case Management Order") and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007, and 9014 Establishing Omnibus Hearing Dates and Certain Notice, Case Management, and Administrative Procedures, entered October 19, 2007 (Docket No. 10661) (together with the Supplemental Case Management Order, the "Case Management Orders"), (d) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (e) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (f) be served in hard-copy form so that it is actually received within ten days after the date of this notice by (i) Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Legal Staff), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Deputy General Counsel, Transactional & Restructuring), (iii)

counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John K. Lyons, Ron E. Meisler, and Brian M. Fern), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (v) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vii) counsel for the official committee of equity security holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), (viii) counsel for the Buyers, Kirkland & Ellis LLP, 777 South Figueroa Street, Los Angeles, California 90017 (Att'n: Richard L. Wynne), and (ix) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard).

5. If an objection to the assumption and assignment of a Pre-Petition Contract is timely filed and received, a hearing with respect to the objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, at the Sale Hearing or such date and time as the Court may schedule. If no objection is timely received, the non-Debtor party to the Pre-Petition Contract will be deemed to have consented to the assumption and assignment of the Pre-Petition Contract to the Buyers and will be forever barred from asserting any other claims, including, but not limited to, the propriety or effectiveness of the assumption and assignment of the Pre-Petition Contract, against the Selling Debtor Entities or the Buyers, or the property of either of them.

6. Pursuant to 11 U.S.C. § 365, there is adequate assurance of future performance that the Cure Amount set forth in the Cure Notice will be paid in accordance

with the terms of the Sale Approval Order. Further, there is adequate assurance of the Buyers' future performance under the executory contract or unexpired lease to be assumed and assigned because of the significant resources of the Buyers.

7. In the event that the Selling Debtor Entities emerge from these chapter 11 cases prior to the closing of the Sale, then the Pre-Petition Contracts listed on Exhibit 1 would not be assumed under the Sale Approval Order. Instead, the Pre-Petition Contracts listed on Exhibit 1 would be assumed pursuant to the Debtors' plan of reorganization (the "Plan"), and any cure amounts would be paid in accordance with the confirmed Plan. Even if the Pre-Petition Contracts listed on Exhibit 1 are assumed pursuant to the Debtors' Plan, the Selling Debtor Entities would assign such contracts to the Buyers under the terms of the order approving the sale of the Steering Business.

8. Prior to the Closing Date, the Selling Debtor Entities may revise their decision with respect to the assumption and/or assignment of any Pre-Petition Contract or Post-Petition Contract and provide a new notice amending the information provided in this notice.

Dated: New York, New York

_____, ____

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT J

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036
(212) 735-3000
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtor.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ASSUMPTION AND/OR ASSIGNMENT OF EXECUTORY
CONTRACT OR UNEXPIRED LEASE TO QUALIFIED BIDDERS
IN CONNECTION WITH SALE OF STEERING AND HALFSAFT BUSINESS

PLEASE TAKE NOTICE THAT:

1. Pursuant to the Order Under 11 U.S.C. § 363 And Fed. R. Bankr. P.
2002 And 9014 (I) Approving Bidding Procedures, (II) Granting Certain Bid Protections,
(III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date In

Connection With Sale Of Steering And Halfshaft Business (the "Bidding Procedures Order") entered by the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") on _____, 2007, Delphi Corporation ("Delphi") and certain of its affiliates, including certain affiliated chapter 11 Debtors as set forth in the Agreement (the "Selling Debtor Entities")¹ have entered into a Master Sale And Purchase Agreement (the "Agreement") with Steering Solutions Corporation and certain of its affiliates (the "Buyers") for the purchase of substantially all of the assets (the "Purchased Assets") primarily used in the steering and halfshaft business of Delphi (the "Steering Business").

2. Pursuant to the Bidding Procedures set forth in the Bidding Procedures Order, the following parties, in addition to the Buyers, have submitted Qualified Bids for the Purchased Assets and will participate in an Auction to be held on January 28, 2008 at the offices of Skadden, Arps, Slate, Meagher & Flom LLP, Four Times Square, New York, New York 10036 or 333 West Wacker Drive, Chicago, Illinois 60606, or such later time or other place as the Selling Debtor Entities will notify all Qualified Bidders who have submitted Qualified Bids (but in no event later than the second Business Day prior to the Sale Hearing).

Qualified Bidders

3. Pursuant to the terms of the Agreement (or any asset sale and purchase agreement that the Selling Debtor Entities may enter into with the Successful Bidder), the Selling Debtor Entities will seek to assume and assign the prepetition contracts (the "Pre-Petition Contracts") and assign the postpetition contracts (the "Post-Petition Contracts") listed on Exhibit 1 hereto to the Buyers or the Successful Bidder, as case may be, subject to

¹ Under the Agreement, the Selling Debtor Entities include Delphi, Delphi Automotive Systems LLC, Delphi Technologies, Inc., Delphi China LLC, and Delphi Automotive Systems (Holding), Inc. Certain assets will be sold under the Agreement by non-Debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers."

approval at the hearing to be held at 10:00 a.m. (prevailing Eastern time) on February 21, 2008 (the "Sale Hearing") before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

4. To the extent that the Selling Debtor Entities do not receive additional Qualified Bids, the Selling Debtor Entities shall have the right, at their election, to seek an earlier Sale Hearing (the "Earlier Sale Hearing"); provided, however, that if the Selling Debtor Entities seek approval of the Sale at the Earlier Sale Hearing, the Selling Debtors shall serve those parties receiving notice of the Sale under paragraphs 12(a) and (d) of the Bidding Procedures Order with a notice of the Earlier Sale Hearing on or before 20 days prior to the Earlier Sale Hearing and allow any such party to file an objection to the Sale no later than seven days prior to the Earlier Sale Hearing.

5. Objections, if any, to the assumption and assignment of a Pre-Petition Contract to a Qualified Bidder, who may ultimately become the Successful Bidder, must (a) be in writing, (b) state with specificity the reasons for such objection, (c) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates, Certain Notice, Case Management, And Administrative Procedures, entered by this Court on March 20, 2006 (Docket No. 2883) and the Ninth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered by this Court on October 19, 2007 (Docket No. 10661), (d) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-

interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (e) be submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (f) be served in hard-copy form so that they are actually received within ten days after the date of this notice by (i) Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Legal Staff), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: Deputy General Counsel, Transactional & Restructuring), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John K. Lyons, Ron E. Meisler, and Brian M. Fern), (iv) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Att'n: Donald Bernstein and Brian Resnick), (v) counsel for the official committee of unsecured creditors, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022 (Att'n: Robert J. Rosenberg and Mark A. Broude), (vi) counsel for the official committee of equity security holders, Fried, Frank, Harris, Shriver & Jacobson LLP, One New York Plaza, New York, New York 10004 (Att'n: Bonnie Steingart), (vii) counsel for the Purchasers, Kirkland & Ellis, LLP, 777 South Figueroa Street, Los Angeles, California 90017 (Att'n: Richard L. Wynne), and (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Att'n: Alicia M. Leonhard).

6. If an objection to the assumption and assignment of a Pre-Petition Contract is timely filed and received, a hearing with respect to the objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610,

New York, New York 10004, at the Sale Hearing or such other date and time as the Court may schedule. If no objection is timely filed and received, the non-Debtor party to the Pre-Petition Contract will be deemed to have consented to the assumption and assignment of the Pre-Petition Contract and will be forever barred from asserting any other claims as to such Pre-Petition Contract, including, but not limited to, the propriety or effectiveness of the assumption and assignment of the Pre-Petition Contract, against the Selling Debtor Entities or the Buyers, or the property of either of them.

7. Pursuant to 11 U.S.C. § 365, there is adequate assurance that the Cure Amount set forth in the Cure Notice will be paid in accordance with the terms of the Sale Approval Order. Further, there is adequate assurance of the Qualified Bidders' future performance under the executory contract or unexpired lease to be assumed and assigned because of the significant resources of the Qualified Bidders.

8. In the event that the Selling Debtor Entities emerge from these chapter 11 cases prior to the closing of the Sale, then the Pre-Petition Contracts listed on Exhibit 1 would not be assumed under the Sale Approval Order. Instead, the Pre-Petition Contracts listed on Exhibit 1 would be assumed pursuant to the Debtors' plan of reorganization (the "Plan"), and any cure amounts would be paid in accordance with the confirmed Plan. Even if the Pre-Petition Contracts listed on Exhibit 1 are assumed pursuant to the Debtors' Plan, the Selling Debtor Entities would assign such contracts to the Buyers under the terms of the order approving the sale of the Steering Business.

9. Prior to the Closing Date, the Selling Debtor Entities may revise their decision with respect to the assumption and/or assignment of any Pre-Petition Contract or Post-Petition Contract and provide a new notice amending the information provided in this notice.

Dated: New York, New York
_____, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: _____
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606
(312) 407-0700

- and -

By: _____
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----x

ORDER UNDER 11 U.S.C. §§ 363, 365, AND 1146 AND FED. R. BANKR. P. 2002,
6004, 6006, AND 9014 (A) AUTHORIZING AND APPROVING (I) SALE OF
CERTAIN OF DEBTORS' ASSETS COMPRISING SUBSTANTIALLY ALL OF
ASSETS OF STEERING AND HALFSHAFT BUSINESS FREE AND
CLEAR OF LIENS, CLAIMS, AND ENCUMBRANCES, (II) ASSUMPTION AND
ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED
LEASES, AND (III) ASSUMPTION OF CERTAIN LIABILITIES AND (B) AUTHORIZING
AND APPROVING TRANSACTION FACILITATION AGREEMENT

("STEERING SALE APPROVAL ORDER")

Upon the motion, dated December 10, 2007 (the "Motion"), of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for orders pursuant to 11 U.S.C. §§ 363, 365, and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (a)(i) approving the Bidding Procedures,¹ (ii) granting certain Bid Protections, (iii) approving the form and manner of sale notices, and (iv) setting a sale hearing date (the "Sale Hearing"), (b) authorizing and approving (i) the sale (the "Sale") of certain of the Debtors' assets (the "Purchased Assets") comprising substantially all the assets of the steering and halfshaft Business (the "Steering Business"), free and clear of liens, Claims, and Encumbrances to Steering Solutions Corporation

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Agreement.

and certain of its affiliates (the "Buyers") pursuant to the Master Sale And Purchase Agreement dated December 10, 2007 (a copy of which is attached hereto as Exhibit A, and together with all Exhibits, Schedules, and related Ancillary Agreements, the "Agreement"), by and between Delphi and certain of its affiliates, including certain affiliated Debtors as set forth in the Agreement (the "Selling Debtors Entities")² and the Buyers, or to the party submitting the highest or otherwise best bid (the "Successful Bidder"), (ii) the assumption and assignment of certain prepetition executory contracts and unexpired leases as defined in the Agreement (the "Pre-Petition Contracts") and the assignment of certain postpetition executory contracts and unexpired leases as defined in the Agreement (the "Post-Petition Contracts" and collectively with the Pre-Petition Contracts, the "Assumed and Assigned Contracts") to the Buyers or the Successful Bidder, and (iii) the assumption of certain liabilities as defined in the Agreement (the "Assumed Liabilities") by the Buyers or the Successful Bidder, and (c) authorizing and approving the Transaction Facilitation Agreement with General Motors Corporation; and the Court having entered an order on [•], 2007 (the "Bidding Procedures Order") (Docket No. [•])(a) approving Bidding Procedures, (b) granting certain Bid Protections, (c) approving the form and manner of sale notices, and (d) setting the Sale Hearing; and the Sale Hearing having been held on February 21, 2008, at which time all interested parties were offered an opportunity to be heard with respect to the Motion; and the Court having reviewed and considered the Motion and the arguments of counsel made, and the evidence proffered or adduced, at the Sale Hearing; and it appearing that the relief requested in the Motion is in the best interests of the Selling Debtor

² Under the Agreement, the Selling Debtor Entities are comprised of Delphi, Delphi Automotive Systems LLC, Delphi China LLC, Delphi Technologies, Inc., and Delphi Automotive Systems (Holding) Inc. Certain assets will be sold under the Agreement by non-Debtor affiliates of the Selling Debtor Entities listed on Schedule 1 to the Agreement. The Selling Debtor Entities and the selling non-Debtor affiliates are collectively referred to as the "Sellers."

Entities, their estates, creditors, stakeholders, and all other parties-in-interest; and after due deliberation thereon, and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:³

A. The Court has jurisdiction over the Motion and the transactions contemplated by the Agreement pursuant to 28 U.S.C. §§ 157 and 1334, and this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (N). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

B. The statutory predicates for the relief sought in the Motion are sections 363, 365, and 1146 of 11 U.S.C. §§ 101-1330, as amended and in effect on October 8, 2005 (the "Bankruptcy Code"), and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014.

C. As evidenced by the affidavits of service previously filed with the Court, and based on the representations of counsel at the Sale Hearing, (i) proper, timely, adequate, and sufficient notice of the Motion, the Sale Hearing, the Sale, the Bid Deadline and Auction, the assumption and assignment of the Assumed and Assigned Contracts, and the Cure Amounts has been provided in accordance with 11 U.S.C. §§ 102(l), 363, and 365 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014, (ii) such notice was good, sufficient, and appropriate under the circumstances, and (iii) no other or further notice of the Motion, the Sale Hearing, the Sale, the Bid Deadline, the Auction, or the assumption and/or assignment of the Assumed and Assigned Contracts is or shall be required.

D. In accordance with the provisions of the Bidding Procedures Order, the Debtors have served notice of the Cure Amounts (the "Cure Notice") upon each non-Debtor

³ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

counterparty to a Pre-Petition Contract that the Selling Debtor Entities seek to assume and assign to the Buyers and each non-Debtor counter-party to the Post-Petition Contracts. The service of such Cure Notice was good, sufficient, and appropriate under the circumstances and no further notice need be given in respect of establishing a Cure Amount for the respective Pre-Petition Contract. Non-Debtor counter-parties to the Pre-Petition Contracts have had a reasonable opportunity to object to the Cure Amount and assumption and assignment of the Pre-Petition Contracts set forth in the Cure Notice.

E. As demonstrated by (i) the testimony and other evidence proffered or adduced at the Sale Hearing and (ii) the representations of counsel made on the record at the Sale Hearing, the Selling Debtor Entities have marketed the Purchased Assets and conducted the sale and bidding process in compliance with the Bidding Procedures Order and the Auction was duly noticed and conducted in a non-collusive, fair, and good faith manner.

F. The Selling Debtor Entities (i) have full power and authority to execute the Agreement and all other applicable documents contemplated thereby, and the transfer and conveyance of the Purchased Assets by the Selling Debtor Entities has been duly and validly authorized by all necessary action of the Selling Debtor Entities, (ii) have all of the power and authority necessary to consummate the transactions contemplated by the Agreement, and (iii) have taken all action necessary to authorize and approve the Agreement and to consummate the transactions contemplated thereby, and no consents or approvals, other than those expressly provided for in the Agreement, are required for the Selling Debtor Entities to consummate such transactions.

G. The Selling Debtor Entities have demonstrated (i) good, sufficient, and sound business purpose and justification for the Sale because, among other things, the Selling

Debtor Entities and their advisors diligently and in good faith analyzed all other available options in connection with the disposition of the Purchased Assets and determined that (a) the terms and conditions set forth in the Agreement, (b) the transfer to the Buyers of the Purchased Assets pursuant thereto, and (c) the Purchase Price agreed to as reflected in the Agreement are all fair and reasonable and together constitute the highest or otherwise best value obtainable for the Purchased Assets and (ii) that compelling circumstances for the Sale pursuant to 11 U.S.C. § 363(b) prior to, and outside of, a plan of reorganization exist because, among other things, absent the Sale the value of the Purchased Assets will be substantially diminished.

H. A reasonable opportunity to object or be heard with respect to the Motion and the relief requested therein has been afforded to all interested persons and entities, including without limitation: (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel for the Buyers, (iii) counsel for the official committee of unsecured creditors appointed in these chapter 11 cases, (iv) counsel for the official committee of equity security holders appointed in these chapter 11 cases, (v) all entities known to have expressed an interest in a transaction with respect to the Purchased Assets during the past 12 months, (vi) all entities known to have asserted any Interests and/or Claims (as defined below) in or upon the Purchased Assets, (vii) all federal, state, and local regulatory or taxing authorities or recording offices, including but not limited to environmental regulatory authorities, which have a reasonably known interest in the relief requested by the Motion, including all taxing authorities having jurisdiction over any of the Purchased Assets, (viii) all parties to the Assumed and Assigned Contracts, (ix) the United States Attorney's office, (x) the United States Department of Justice, (xi) the Securities and Exchange Commission, (xii) the Internal Revenue Service, (xiii) all entities on the Master Service List (as defined by the Supplemental Order Under 11 U.S.C. §§

102(1) And 105 And Fed. R. Bankr. P. 2002(M), 9006, 9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures (Docket No. 2883), as amended from time to time (collectively, the "Case Management Orders")), (xiv) counsel to General Motors Corporation; (xv) counsel to the International Union, United Automobile, Aerospace and Agricultural Works of America and its Local Unions Number 699 (Saginaw) and Number 2195 (Athens); (xvi) all other labor unions representing the Business' hourly employees; and (xvii) any pension fund or multiemployer pension plan to which the Debtors have made contributions on account of employees of the Business.

I. The Buyers are not "insiders" of any of the Debtors as that term is defined in 11 U.S.C. § 101(31).

J. The Agreement was negotiated, proposed, and entered into by the Selling Debtor Entities and the Buyers without collusion, in good faith, and from arm's-length bargaining positions. Neither the Selling Debtor Entities nor the Buyers have engaged in any conduct that would cause or permit the Sale to be avoidable under 11 U.S.C. § 363(n).

K. The Buyers are good-faith purchasers under 11 U.S.C. § 363(m) and, as such, are entitled to all of the protections afforded thereby. The Buyers will be acting in good faith within the meaning of 11 U.S.C. § 363(m) in closing the transactions contemplated by the Agreement at all times after the entry of this order. In particular, (i) the Buyers recognized that the Debtors were free to deal with any other party interested in acquiring the Purchased Assets; (ii) the Buyers complied with the terms of the Bidding Procedures Order; (iii) the Buyers agreed to subject their bid to the competitive bidding procedures set forth in the Bidding Procedures Order; (iv) the Buyers in no way induced or caused the chapter 11 filing by the Debtors; (v) all payments to be made by the Buyers and other agreements or arrangements entered into by the

Buyers in connection with the Sale have been disclosed; (vi) the Buyers have not violated section 363(n) of the Bankruptcy Code by any action or inaction; (vii) no common identity of directors or controlling stockholders exists between the Buyers and any of the Debtors; and (viii) the negotiation and execution of the Agreement was at arms' length and in good faith.

L. The Buyers are not a continuation of the Debtors or their respective estates and there is no continuity of enterprise between the Buyers and the Debtors. The Buyers are not holding themselves out to the public as a continuation of the Debtors. The Buyers are not successors to the Debtors or their respective estates and the Sale does not amount to a consolidation, merger, or de facto merger of the Buyers and the Debtors. The transactions contemplated by the Agreement are not being entered into fraudulently or to escape liability for the Debtors' debts.

M. The consideration provided by the Buyers for the Purchased Assets pursuant to the Agreement (i) is fair and reasonable, (ii) is the highest or otherwise best offer for the Purchased Assets, (iii) will provide a greater recovery for the Selling Debtor Entities' creditors and stakeholders than would be provided by any other practical available alternative, and (iv) constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United States, any state, territory, or possession thereof, or the District of Columbia.

N. The transfer of the Purchased Assets to the Buyers will be a legal, valid, and effective transfer of the Purchased Assets, and in the case of the Purchased Assets of the Selling Debtor Entities, shall vest the Buyers with all right, title, and interest of the Selling Debtor Entities to the Purchased Assets free and clear of any and all liens, claims, interests, and Encumbrances of any type whatsoever, whenever and however arising (whether known or

unknown, choate or inchoate, filed or unfiled, scheduled or unscheduled, noticed or unnoticed, recorded or unrecorded, perfected or unperfected, allowed or disallowed, contingent or non-contingent, liquidated or unliquidated, matured or unmatured, material or non-material, disputed or undisputed, whether arising prior to or subsequent to the commencement of the chapter 11 cases, and whether imposed by agreement, understanding, law, equity, or otherwise, including claims otherwise arising under doctrines of successor liability), including, but not limited to those (i) that purport to give to any party a right or option to effect any forfeiture, modification, right of first refusal, or termination of the Selling Debtor Entities' or the Buyers' interest in the Purchased Assets, or any similar rights, and (ii) relating to taxes arising under or out of, in connection with, or in any way relating to the operation of the Steering Business prior to the Closing Date, including the transfer of the Purchased Assets to the Buyers (collectively, the "Interests and/or Claims").

O. If the Sale of the Purchased Assets with respect to the Selling Debtor Entities were not free and clear of all Interests and/or Claims as set forth in the Agreement and this order, or if the Buyers would, or in the future could, be liable for any of the Interests and/or Claims, the Buyers would not have entered into the Agreement and would not consummate the Sale or the transactions contemplated by the Agreement, thus adversely affecting the Selling Debtor Entities, their estates, their creditors, and their stakeholders.

P. The Selling Debtor Entities may sell their interests in the Purchased Assets free and clear of all Interests and/or Claims because, in each case, one or more of the standards set forth in 11 U.S.C. § 363(f)(1)-(5) has been satisfied. All holders of Interests and/or Claims who did not object, or withdrew their objections to the Sale, are deemed to have consented to the Sale, pursuant to 11 U.S.C. § 363(f)(2). Those holders of Interests and/or Claims who did object

fall within one or more of the other subsections of 11 U.S.C. § 363(f), and all holders of Interests and/or Claims are adequately protected by having their Interests and/or Claims, if any, attach to the cash proceeds of the Sale ultimately attributable to the property against or in which they claim an Interest or Claim with the same priority, validity, force, and effect as they attached to such property immediately before the closing of the Sale.

Q. The Sale must be approved and consummated promptly in order to preserve the viability of the Steering Businesses subject to the Sale as a going concern, to maximize the value of the Debtors' estates and to protect the interests of the customers of the non-Debtor Sellers. The Sale is in contemplation of, and a necessary condition precedent to, a reorganization plan for the Debtors and, accordingly, constitutes a transfer to which section 1146(c) of the Bankruptcy Code applies.

R. The Selling Debtor Entities have demonstrated that it is an exercise of their sound business judgment to assume and/or assign the Assumed and Assigned Contracts as applicable to the Buyers in connection with the Closing of the Sale, and the assumption and/or assignment of the Assumed and Assigned Contracts is in the best interests of the Selling Debtor Entities, their estates, their creditors, and their stakeholders. The Assumed and Assigned Contracts being assigned to, and the liabilities being assumed by, the Buyers are an integral part of the Purchased Assets being purchased by the Buyers and, accordingly, such assumption and/or assignment of the Assumed and Assigned Contracts and is reasonable and enhances the value of the Selling Debtor Entities' estates.

S. The Selling Debtor Entities have (i) cured, or have provided adequate assurance of cure of, any default existing prior to the Closing of the Sale under any of the Pre-Petition Contracts, within the meaning of 11 U.S.C. § 365(b)(1)(A), by payment of the Cure

Amounts provided on Schedule 1 hereto and (ii) provided compensation or adequate assurance of compensation to any party for any actual pecuniary loss to such party resulting from a default prior to the date hereof under any of the Pre-Petition Contracts, within the meaning of 11 U.S.C. § 365(b)(1)(B). The Buyers have provided adequate assurance of their future performance of and under the Pre-Petition Contracts, within the meaning of 11 U.S.C. §§ 365(b)(1)(C) and 365(f)(2)(B). Pursuant to 11 U.S.C. § 365(f), the Pre-Petition Contracts to be assumed and assigned under the Agreement shall be assigned and transferred to, and remain in full force and effect for the benefit of, the Buyers notwithstanding any provision in the contracts or other restrictions prohibiting their assignment or transfer.

T. Approval of the Agreement and consummation of the Sale of the Purchased Assets and assignment of the Assumed and Assigned Contracts at this time are in the best interests of the Selling Debtor Entities, their estates, their creditors, their stakeholders, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND
DECREED THAT:

General Provisions

1. The Motion is GRANTED.

Approval Of The Agreement

2. Pursuant to 11 U.S.C. § 363(b), the Agreement and all of the terms and conditions thereof are hereby approved.
3. Pursuant to 11 U.S.C. § 363(b), the Selling Debtor Entities are authorized, but not directed, to perform their obligations under the Agreement and comply with the terms

thereof and consummate the Sale in accordance with and subject to the terms and conditions of the Agreement.

4. Each of the signatories to the Agreement is authorized, but not directed, to take all actions necessary or appropriate to effectuate the terms of this order.

5. The Selling Debtor Entities are authorized, but not directed, to execute and deliver, and empowered to perform under, consummate, and implement, the Agreement, together with all additional instruments and documents as may be reasonably necessary or desirable to implement the Agreement, and to take all further actions as may be requested by the Buyers for the purpose of assigning, transferring, granting, conveying, and conferring to the Buyers or reducing to possession the Purchased Assets and the Assumed and Assigned Contracts, or as may be necessary or appropriate to the performance of the obligations as contemplated by the Agreement.

6. This order and the Agreement shall be binding in all respects upon all creditors and stakeholders (whether known or unknown) of the Debtors, the Buyers, all successors and assigns of the Buyers and the Selling Debtor Entities, all affiliates and subsidiaries of the Buyers and the Selling Debtor Entities, and any subsequent trustees appointed in the Debtors' chapter 11 cases or upon a conversion to chapter 7 under the Bankruptcy Code, and the Agreement shall not be subject to rejection. To the extent that any provision of this order is inconsistent with the terms of the Agreement, this order shall govern.

7. The Agreement and any related agreements, documents, or other instruments may be modified, amended, or supplemented by the parties thereto in accordance with the terms thereof without further order of the Court; provided that any such modification,

amendment, or supplement does not have a material adverse effect on the Selling Debtor Entities' estates in the good faith business judgment of the Selling Debtor Entities.

Sale And Transfer Of The Purchased Assets

8. Except as expressly permitted or otherwise specifically provided for in the Agreement or this order, pursuant to 11 U.S.C. §§ 363(b) and 363(f), upon the consummation of the Agreement, the Selling Debtor Entities' right, title, and interest in the Purchased Assets shall be transferred to the Buyers free and clear of all Interests and/or Claims, with all such Interests and/or Claims to attach to the cash proceeds of the Sale in the order of their priority, with the same validity, force, and effect which they had as against the Purchased Assets immediately before such transfer, subject to any claims and defenses the Selling Debtor Entities may possess with respect thereto.

9. The transfer of the Purchased Assets to the Buyers pursuant to the Agreement constitutes a legal, valid, and effective transfer of the Purchased Assets and shall vest the Buyers with all right, title, and interest of the Selling Debtor Entities in and to the Purchased Assets free and clear of all Interests and/or Claims of any kind or nature whatsoever.

10. If any person or entity which has filed financing statements, mortgages, mechanic's liens, lis pendens, or other documents or agreements evidencing Interests and/or Claims against or in the Purchased Assets shall not have delivered to the Selling Debtor Entities prior to the Closing of the Sale, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfactions, releases of all Interests and/or Claims that the person or entity has with respect to the Purchased Assets, or otherwise, then (i) the Selling Debtor Entities are hereby authorized to execute and file such statements, instruments, releases, and other documents on behalf of the person or entity with respect to the Purchased Assets and

(ii) the Buyers are hereby authorized to file, register, or otherwise record a certified copy of this order, which, once filed, registered, or otherwise recorded, shall constitute conclusive evidence of the release of all Interests and/or Claims in the Purchased Assets of any kind or nature whatsoever.

11. This order (i) shall be effective as a determination that, upon the Closing of the Sale, all Interests and/or Claims of any kind or nature whatsoever existing as to the Selling Debtor Entities or the Purchased Assets being sold by the Selling Debtor Entities prior to the Closing of the Sale have been unconditionally released, discharged, and terminated (other than any surviving obligations), and that the conveyances described herein have been effected, and (ii) shall be binding upon and shall govern the acts of all entities including, without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state, and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or contract, to accept, file, register, or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to any of the Purchased Assets.

12. All persons and entities, including, but not limited to, all debt security holders, equity security holders, governmental, tax, and regulatory authorities, lenders, trade creditors, and other stakeholders, holding Interests and/or Claims of any kind or nature whatsoever against or in the Selling Debtor Entities or the Purchased Assets being sold by the Selling Debtor Entities (whether legal or equitable, secured or unsecured, matured or unmatured, contingent or non-contingent, senior or subordinated), arising under or out of, in connection with, or in any way relating to, the Steering Business, the Purchased Assets being sold by the Selling

Debtor Entities, the operation of the Steering Business by the Selling Debtor Entities prior to the Closing of the Sale, or the transfer of the Purchased Assets to the Buyers, hereby are forever barred, estopped, and permanently enjoined from asserting against the Buyers, their successors or assigns, their property, or the Purchased Assets, such persons' or entities' Interests and/or Claims. Nothing in this order or the Agreement releases or nullifies any Liability to a governmental agency under any environmental laws and regulations that any entity would be subject to as owner or operator of any Purchased Assets after the date of entry of this order. Nothing in this order or the Agreement bars, estops, or enjoins any governmental agency from asserting or enforcing, outside the Court, any Liability described in the preceding sentence. Notwithstanding the above, nothing herein shall be construed to permit a governmental agency to obtain penalties from the Buyers for days of violation of environmental laws and regulations prior to Closing.

13. All persons and entities are hereby forever prohibited and enjoined from taking any action that would adversely affect or interfere with the ability of the Selling Debtor Entities to sell and transfer the Purchased Assets to the Buyers, in each case in accordance with the terms of the Agreement and this order.

Assumption And Assignment To The Buyers Of The Pre-Petition Contracts

14. Pursuant to 11 U.S.C. §§ 105(a) and 365, and subject to and conditioned upon the Closing of the Sale, the Selling Debtor Entities' assumption and assignment to the Buyers, and the Buyers' assumption on the terms set forth in the Agreement, of the Pre-Petition Contracts is hereby approved, and the requirements of 11 U.S.C. §§ 365(b)(1) and 365(f) with respect thereto are hereby deemed satisfied.

15. The Selling Debtor Entities are hereby authorized in accordance with 11 U.S.C. §§ 105(a), 363, and 365 to (a) assume and/or assign to the Buyers, effective upon the Closing of the Sale, the Assumed and Assigned Contracts free and clear of all Interests and/or Claims of any kind or nature whatsoever and (b) execute and deliver to the Buyers such documents or other instruments as may be necessary to assign and transfer the Assumed and Assigned Contracts and Assumed Liabilities to the Buyers.

16. The Pre-Petition Contracts shall be transferred to, and remain in full force and effect for the benefit of, the Buyers in accordance with their respective terms, notwithstanding any provision in any such Pre-Petition Contract (including those of the type described in sections 365(b)(2) and (f) of the Bankruptcy Code) that prohibits, restricts, or conditions such assignment or transfer and, pursuant to 11 U.S.C. § 365(k), the Selling Debtor Entities shall be relieved from any further liability with respect to the Pre-Petition Contract after such assignment to and assumption of such contracts by the Buyers.

17. All defaults or other obligations of the Selling Debtor Entities under the Pre-Petition Contracts arising or accruing prior to the Closing of the Sale (without giving effect to any acceleration clauses or any default provisions of the kind specified in section 365(b)(2) of the Bankruptcy Code) shall be cured by the Selling Debtor Entities at the Closing of the Sale or as soon thereafter as practicable, or absent an agreement as to the Cure Amount between the Selling Debtor Entities and the non-Debtor party to a Pre-Petition Contract, by order of this Court, and the Buyers shall have no liability or obligation arising or accruing prior to the date of the Closing of the Sale, except as otherwise expressly provided in the Agreement. Each non-debtor party to any Pre-Petition Contract shall be deemed to have consented to the assumption and assignment of the Pre-Petition Contracts to the Buyers and shall be forever barred, estopped,

and permanently enjoined from asserting against the Selling Debtor Entities or the Buyers, or the property of any of them, any default, breach, claim, pecuniary loss, or condition to assignment that exists, arises, or accrues as of the date of the Closing or any purported written or oral modification to the Pre-Petition Contracts. The failure of the Debtors or the Buyers to enforce prior to the Closing of the Sale one or more terms or conditions of any Pre-Petition Contracts shall not be a waiver of such terms or conditions, or of the Debtors' or the Buyers' rights to enforce every term and condition of any such Pre-Petition Contracts. There shall be no rent accelerations, assignment fees, increases (including advertising rates), or any other fees charged to the Buyers as a result of the assumption and assignment of the Pre-Petition Contracts.

18. Each non-Debtor party to a Pre-Petition Contract hereby is forever barred, estopped, and permanently enjoined from asserting against Sellers or the Buyers, or the property of either of them, any default, breach, claim, pecuniary loss, or condition to assignment existing, arising or accruing as of the Closing of the Sale.

Additional Provisions

19. The transactions contemplated by the Agreement, and the execution, delivery and/or recordation of any and all documents or instruments necessary or desirable to consummate the transactions contemplated by the Agreement shall be, and hereby are, exempt from the imposition and payment of all stamp taxes, or any other similar taxes pursuant to section 1146 of the Bankruptcy Code.

20. The consideration provided by the Buyers for the Purchased Assets under the Agreement is hereby deemed to constitute reasonably equivalent value and fair consideration under the Bankruptcy Code, the Uniform Fraudulent Conveyance Act, the Uniform Fraudulent

Transfer Act, and under the laws of the United States, and any state, territory, or possession thereof, or the District of Columbia.

21. Upon the Closing of the Sale, this order shall be construed as and shall constitute for any and all purposes a full and complete general assignment, conveyance, and transfer of all of the Purchased Assets and the Assumed and Assigned Contracts or a bill of sale transferring good and marketable title in such Purchased Assets and the Assumed and Assigned Contracts to the Buyers pursuant to the terms of the Agreement.

22. Upon the Closing of the Sale, each of the Selling Debtor Entities' creditors is authorized and directed to execute such documents and take all other such actions as may be necessary to release their respective Interests and/or Claims against the Purchased Assets, if any, as such Interest and/or Claims may have been recorded or may otherwise exist.

23. Each and every federal, state, and governmental agency or department, and any other person or entity, is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the transactions contemplated by the Agreement.

24. All entities which are currently, or as of the Closing of the Sale may be, in possession of some or all of the Purchased Assets to be sold, transferred, or conveyed pursuant to the Agreement are hereby directed to surrender possession of the Purchased Assets to the Buyers upon the Closing of the Sale.

25. All persons holding Interests and/or Claims against or in the Selling Debtor Entities or the Purchased Assets of any kind or nature whatsoever shall be, and hereby are, forever barred, estopped, and permanently enjoined from asserting, prosecuting, or otherwise pursuing such Interests and/or Claims of any kind or nature whatsoever against the Buyers, their

property, their successors and assigns, or the Purchased Assets with respect to any Interest or Claim of any kind or nature whatsoever which such person or entity had, has, or may have against or in the Selling Debtor Entities, their estates, their officers, their directors, their shareholders, or the Purchased Assets, including, without limitation, the following actions: (i) commencing or continuing in any manner any action or other Proceeding against the Buyers, their successors, assets, or properties; (ii) enforcing, attaching, collecting, or recovering in any manner any judgment, award, decree, or order against the Buyers, their successors, assets, or properties; (iii) creating, perfecting, or enforcing any lien or other Encumbrance against the Buyers, their successors, assets, or properties; (iv) asserting any setoff, right of subrogation, or recoupment of any kind against any obligation due the Buyers or their successors; (v) commencing or continuing any action, in any manner or place, that does not comply or is inconsistent with the provisions of this order or other orders of the Court, or the agreements or actions contemplated or taken in respect thereof; (vi) asserting that the Buyers are successors of the Selling Debtor Entities or the Business or have liability under any theory of successor liability for any Interest and/or Claim against or in the Business or the Purchased Assets of the Selling Debtor Entities; or (vii) revoking, terminating, or failing or refusing to renew any license, permit, or authorization to operate any of the Purchased Assets of the Selling Debtor Entities or conduct any of the businesses operated by the Purchased Assets of the Selling Debtor Entities. Following the Closing of the Sale, no holder of an Interest or Claim in or against the Selling Debtor Entities shall interfere with the Buyers' title to or use and enjoyment of the Purchased Assets based on or related to such Interest or Claim, or any actions that the Selling Debtor Entities may take, or have taken, in their chapter 11 cases.

26. The transactions contemplated by the Agreement are undertaken by the Buyers in good faith, as that term is used in section 363(m) of the Bankruptcy Code, and accordingly, the reversal or modification on appeal of the authorization provided herein to consummate the sale of the Purchased Assets shall not affect the validity of the Sale to the Buyers, unless such authorization is duly stayed pending such appeal. The Buyers are purchasers in good faith of the Purchased Assets, and are entitled to all of the protections afforded by section 363(m) of the Bankruptcy Code.

27. The consideration provided by the Buyers for the Purchased Assets under the Agreement is fair and reasonable and the Sale may not be avoided under section 363(n) of the Bankruptcy Code.

28. The Selling Debtor Entities, including, but not limited to, their officers, employees, and agents, are hereby authorized to execute such documents and do such acts as are necessary or desirable to carry out the transactions contemplated by the terms and conditions of the Agreement and this order. The Selling Debtor Entities shall be, and they hereby are, authorized to take all such actions as may be necessary to effectuate the terms of this order.

29. The terms and provisions of the Agreement and this order shall be binding in all respects upon, and shall inure to the benefit of, the Selling Debtor Entities, their estates, their creditors, and their stakeholders, the Buyers, and their respective affiliates, successors, and assigns, and any affected third parties, including, but not limited to, all persons asserting an Interest or Claim against or in the Purchased Assets to be sold to the Buyers pursuant to the Agreement, notwithstanding any subsequent appointment of any trustee or other fiduciary under any section of any chapter of the Bankruptcy Code, as to which trustee or other fiduciary such terms and provisions likewise shall be binding.

30. Notwithstanding anything contained herein to the contrary, the term "Purchased Assets" as defined herein does not include property that is not property of the Selling Debtor Entities' estates, such as funds that are trust funds under any applicable state lien laws.

31. To the extent permitted by section 525 of the Bankruptcy Code, no governmental unit may revoke or suspend any permit or license relating to the operation of the Purchased Assets sold, transferred, or conveyed to the Buyers on account of the filing or pendency of these chapter 11 cases or the consummation of the Sale.

32. Sellers' payment obligations to Buyers under the Agreement (including all Exhibits, Schedules, and Ancillary Agreements) shall survive termination of the Agreement and shall constitute an administrative expense of the Sellers pursuant to sections 503(b) or 507(b) of the Bankruptcy Code (except that the Sellers' obligation to pay the Break-Up Fee and Expense Reimbursement shall have the administrative claim status set forth in the Bidding Procedures Order and Section 9.2 Agreement as specified therein).

33. To the extent that any chapter 11 plan confirmed in these cases or any order confirming any such plan or in any other order in these cases (including any order entered after any conversion of these cases to cases under chapter 7 of the Bankruptcy Code) alters, conflicts with, or derogates from the provisions of the Agreement and this order, the provisions of this order shall control. The Debtors' obligations under this order and Agreement (including all Exhibits, Schedules, and Ancillary Agreements) shall survive confirmation of any plan of reorganization or discharge of claims thereunder and shall be binding upon the Debtors and the reorganized or reconstituted debtors, as the case may be, after the effective date of the confirmed plan or plans in the Debtors' cases.

34. The failure specifically to include or to reference any particular provision of the Agreement in this order shall not diminish or impair the effectiveness of such provision, it being the intent of the Court that the Agreement be authorized and approved in its entirety.

35. This Court retains exclusive jurisdiction to interpret, construe, enforce and implement the terms and provisions of this order, the Agreement, all amendments thereto, any waivers and consents thereunder, and of each of the agreements executed in connection therewith in all respects, including, but not limited to, retaining jurisdiction to (i) compel delivery of the Purchased Assets to the Buyers, (ii) compel delivery of the Purchase Price or performance of other obligations owed to the Selling Debtor Entities pursuant to the Agreement, (iii) resolve any disputes arising under or related to the Agreement, except as otherwise provided therein, (iv) interpret, implement, and enforce the provisions of this order, (v) protect the Buyers against any Interests and/or Claims against or in the Selling Debtor Entities or the Purchased Assets, of any kind or nature whatsoever, attaching to the proceeds of the Sale, and (vi) determine all disputes among the Selling Debtor Entities, the Buyers, and any non-Debtor parties to any Assumed and Assigned Contracts concerning, inter alia, the Selling Debtor Entities' assumption and/or assignment of any Assumed and Assigned Contract to the Buyers under the Agreement.

36. The Selling Debtor Entities are authorized, but not directed, to enter into and perform under the Transaction Facilitation Agreement among Delphi and General Motors Corporation, dated December 10, 2007.

37. All material provisions of this order are nonseverable and mutually dependent.

38. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
_____, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT L

EXECUTION COPY

MASTER SALE AND PURCHASE AGREEMENT

AMONG

DELPHI CORPORATION,

BUYER PARENT

AND

THE OTHER SELLERS PARTY HERETO

DATED AS OF

December __, 2007

TABLE OF CONTENTS

	<u>PAGE NO</u>
1. DEFINITIONS.....	1
1.1 Certain Defined Terms.....	1
1.2 Other Interpretive Provisions	20
2. PURCHASE AND SALE	21
2.1 Transfers by Sellers and their Affiliates	21
2.2 Assumption of Liabilities.....	25
2.3 Retained Liabilities	26
2.4 Sale Company Liabilities.....	27
2.5 JV Company Liabilities	27
2.6 Deferred Items	27
3. PURCHASE PRICE; ADJUSTMENT; ALLOCATION	28
3.1 Deposit Amount	28
3.2 Preliminary Purchase Price; Closing Statement	29
3.3 Preparation of Closing Adjusted Net Assets Statement.....	30
3.4 Post Closing Purchase Price Adjustment.....	31
4. REPRESENTATIONS AND WARRANTIES OF SELLERS.....	32
4.1 Organization.....	32
4.2 Authorization; Enforceability	33
4.3 Capital Stock of the Sale Companies and JV Companies.....	33
4.4 Historical Financial Statements.	34
4.5 No Conflicts or Approvals	34
4.6 Sufficiency of Acquired Assets	35
4.7 Compliance with Law; Permits.....	35
4.8 Proceedings; Orders	35
4.9 Absence of Certain Changes	35
4.10 Tax Matters	36
4.11 Employee Benefits; Labor	36
4.12 Intellectual Property.....	39
4.13 Contracts	40
4.14 Environmental Matters.....	41
4.15 Insurance	42
4.16 Personal Property Assets, Inventory	42
4.17 Real Property	43
4.18 No Brokers' Fees	44
4.19 Affiliate Transactions.....	44
4.20 No Other Representations or Warranties	44
4.21 Fair Disclosure	44
5. REPRESENTATIONS AND WARRANTIES OF BUYERS.....	44
5.1 Organization.....	44
5.2 Authorization; Enforceability	45
5.3 No Conflicts or Approvals	45
5.4 Proceedings.....	45
5.5 Solvency.....	45

5.6	Anti-Money Laundering	46
5.7	Investment Representations	46
5.8	No Inducement or Reliance; Independent Assessment.....	47
5.9	Financial Ability	47
5.10	Adequate Assurance of Future Performance	47
5.11	No Brokers' Fees	48
5.12	Compliance with Laws	48
6.	COVENANTS AND AGREEMENTS.....	48
6.1	Conduct of Business between Signing and Closing	48
6.2	Bankruptcy Actions	50
6.3	Assumed Contracts; Cure Amounts.....	50
6.4	Non-Competition	51
6.5	Tax Matters; Cooperation; Preparation of Returns; Tax Elections.....	53
6.6	Employees; Benefit Plans; Labor Matters	55
6.7	Contact with Customers and Suppliers	60
6.8	Technical Documentation	60
6.9	Books and Records and Litigation Assistance From and After Closing	61
6.10	Corporate Names.	62
6.11	Information Technology; Intellectual Property Rights and Licenses.	63
6.12	Letters of Credit	65
6.13	Competition Clearance.....	65
6.14	Further Actions	66
6.15	Further Assurances.....	67
6.16	Shared Items Transferred to Buyers	67
6.17	Buyers' Financing Activities.....	67
6.18	Guarantee by Buyer Parent	68
6.19	Customs Duties	68
6.20	Nonsolicitation.....	68
6.21	Confidentiality	68
6.22	KDAC	69
6.23	No Right of Set-Off	70
6.24	Enterprise Contracts.....	70
6.25	Buyers' Covenant to Manufacture Products	70
6.26	Joint Venture	71
6.27	Somerton Equipment	71
6.28	Mexican Newco	71
6.29	2007 Dividends	71
6.30	Commitment Letter.....	72
6.31	Athens, Alabama - Plant 22	72
6.32	Transfer of Certain Sale Securities.	72
6.33	Doblo 262 Column Program.....	72
7.	CONDITIONS TO CLOSING	72
7.1	Conditions to Obligations of Sellers and Buyers.....	72
7.2	Conditions to Obligations of Buyers.....	73
7.3	Conditions to Obligations of Sellers	74
8.	CLOSING	74

8.1	Closing Time and Date	74
8.2	Ancillary Agreements	74
8.3	Sellers' Deliveries at Closing.....	76
8.4	Buyers' Deliveries at Closing.....	77
8.5	Post-Closing Deliveries	77
8.6	Post-Closing Transfer of Intellectual Property Rights.....	77
9.	TERMINATION.....	78
9.1	Termination.....	78
9.2	Break-Up Fee; Expense Reimbursement.....	80
9.3	Procedure and Effect of Termination.....	80
10.	BIDDING PROCEDURES.....	81
10.1	Delphi Initial Bankruptcy Actions.....	81
10.2	Qualified Bidder.....	81
10.3	Bid Deadline	82
10.4	Due Diligence	83
10.5	Qualified Bids	83
10.6	Subsequent Bid	84
10.7	Bid Protection	84
10.8	Auction, Bidding Increments and Bids Remaining Open.....	85
10.9	Acceptance of Qualified Bids	86
10.10	Sale Hearing.....	86
10.11	Return of Good Faith Deposit.....	87
10.12	Reservation of Rights.....	87
11.	LIABILITY, INDEMNIFICATION.....	87
11.1	LIMITATIONS OF LIABILITY	87
11.2	Survival.....	87
11.3	Indemnification.....	88
12.	MISCELLANEOUS	92
12.1	Fees and Expenses	92
12.2	Bulk Sales Laws.....	92
12.3	Payments in Dollars	92
12.4	Amendment.....	93
12.5	Assignment	93
12.6	No Successor Liability.....	93
12.7	Waiver.....	93
12.8	Notices	94
12.9	Entire Agreement.....	95
12.10	Counterparts.....	95
12.11	Publicity	95
12.12	Headings	95
12.13	Severability	95
12.14	Third Parties.....	95
12.15	Governing Law	95
12.16	Venue and Retention of Jurisdiction.....	95
12.17	No Right of Setoff.....	96
12.18	Risk of Loss	96

12.19 Enforcement of Agreement.....96

12.20 Sellers’ Payment Obligations.....96

12.21 Bankruptcy Court Approval.....96

MASTER SALE AND PURCHASE AGREEMENT

THIS MASTER SALE AND PURCHASE AGREEMENT, dated as of December __, 2007 between Delphi Corporation, a Delaware corporation (“**Delphi**”) on behalf of itself and the other entities set forth on Schedule 1, and Steering Solutions Corporation, a Delaware corporation (“**Buyer Parent**”), on behalf of itself and the other buyers set forth on Schedule 1.2, which is to be provided by Buyer Parent to Delphi ten (10) Business Days before Closing (each a “**Buyer**,” and, collectively with Buyer Parent, the “**Buyers**”):

WHEREAS, Delphi, through its Affiliates referred to in this Agreement, is engaged in the Business (as hereinafter defined);

WHEREAS, the Securities Sellers (as hereinafter defined) own, directly or indirectly, the Sale Securities (as hereinafter defined);

WHEREAS, the Asset Sellers (as hereinafter defined) own the Acquired Assets (as hereinafter defined);

WHEREAS, on October 8, 2005 (the “**Petition Date**”), the Filing Affiliates (as hereinafter defined) filed voluntary petitions for relief (the “**Bankruptcy Cases**”) under Chapter 11 of Title 11, U.S.C. §§ 101 et seq. (as then amended) (the “**Bankruptcy Code**”), in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”); and

WHEREAS, as contemplated by Sections 363, 365 and 1146 of the Bankruptcy Code, the Securities Sellers and the Asset Sellers desire to sell to the Buyers all of their right, title and interest in and to the Purchased Assets (as hereinafter defined), and Buyers desire to make such purchase, subject to and in accordance with the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the premises and the representations, warranties, covenants and agreements contained in this Agreement and other good and valuable consideration, and intending to be legally bound, the Parties agree:

1. DEFINITIONS.

1.1 **Certain Defined Terms.** As used in this Agreement, the following terms have the meanings set forth below or in the Sections referred to below:

“**Accounts Payable**” means all trade accounts payable, and other obligations to pay suppliers and third parties to the extent arising from the conduct of the Business or relating to the Acquired Assets, including all trade accounts payable set forth on the Transferable Balance Sheet to the extent not settled prior to the Closing Date.

“**Accounts Receivable**” means all trade accounts receivable, and other rights to payment from customers and all other accounts or notes receivable from third parties and the full benefit of all security for such accounts or notes, including the trade accounts receivable set forth on the Transferable Balance Sheet to the extent not paid prior to the Closing Date.

“Acquired Assets” – Section 2.1.2.

“Acquired Contracts” means all Contracts that primarily relate to the Business to which an Asset Seller is a party, including all Material Contracts and all Assumed and Assigned Contracts, except those Contracts listed or generally described on Schedule 2.1.3(O).

“Adjusted Net Assets” means Acquired Assets plus the assets of the Sale Companies and the JV Companies minus Assumed Liabilities and the liabilities of the Sale Companies and the JV Companies (excluding any liabilities retained by Sellers), determined in accordance with GAAP applied consistently with the preparation of the December 31, 2006 balance sheet that is part of the Historical Financial Statements. For purposes of determining Adjusted Net Assets, Cash and Assumed Debt will be excluded.

“Administrative Assets” of an Asset Seller or Sale Company, means books, records and instruments relating to the business, operations, condition of (financial or other), or results of operations of such Asset Seller with respect to the Business or Sale Company and other administrative assets including advertising and promotional materials, catalogues, price lists, correspondence, mailing lists, customer lists, vendor lists, photographs, production data, computer files, operating data and plans, sales materials and records, purchasing materials and records, personnel records of employees, billing records, sale order files, accounting records, other financial records, and related work papers that relate solely to the Purchased Assets, budgets, pricing guidelines, ledgers, journals, deeds and title policies and, with respect to a Sale Company, taxation records, minute books, stock certificates and stock transfer ledgers; provided, however, that Administrative Assets does not include Intellectual Property or Technical Documentation.

“Affiliate” means, with respect to any specified Person, any other Person that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, such specified Person. For purposes of this definition, “control” means ownership of more than fifty percent (50%) of the shares or other equity interest and having power to elect a majority of the members of the board of directors or similar body governing the affairs of such Person.

“Aggregate NTD/POS Revenue” means the product of (i) any remaining NTD/POS inventory pre-sold to certain OEM customers from January 1, 2007 through the Closing and (ii) the selling price of such NTD/POS inventory.

“Agreement” means this Master Sale and Purchase Agreement (including the Schedules and Exhibits referred to herein, each of which is incorporated herein by reference), as amended, modified or supplemented from time to time.

“Allocation” – Section 3.5.1.

“Alternate Bid(s)” – Section 10.10.

“Alternate Bidder(s)” – Section 10.10.

“Alternative Transaction” means the sale, transfer, lease or other disposition, directly or indirectly, including through an asset sale, stock sale, merger or other similar transaction, of any material portion of the Business or the Acquired Assets in a transaction or a series of transactions with one or more Parties other than Buyer Parent; provided, however, that an Alternative Transaction does not include: (i) retention of the Business by Sellers under a stand-alone plan of reorganization approved by the Bankruptcy Court, or (ii) the sale, transfer, lease or other disposition, directly or indirectly, of any portion of the Business or the Acquired Assets (other than as a going concern) in connection with the closure, liquidation or winding up of the Business or any of the Sellers or Sale Companies.

“Ancillary Agreements” means the Transfer Agreements and other agreements referred to in Section 8.2.

“Acquired Assets” – Section 2.1.2.

“After-Acquired Business” – Section 6.4.3.A.

“Asset Buyer(s)” means the Buyers set forth on Schedule 1.2, which is to be provided by Buyer Parent to Delphi ten (10) Business Days before Closing, with respect to the assets set forth opposite their names.

“Asset Seller(s)” means the Sellers set forth on Schedule 1, with respect to the assets set forth opposite their names.

“Assumed and Assigned Contracts” – Section 6.3.

“Assumed Debt” – means (i) the Debt Obligations of the Sale Companies, including the amount of debt assumed pursuant to the Polish factoring facility and (ii) sixty (60) percent of the Debt Obligations of the JV Companies; in each case, excluding Debt Obligations listed on Schedule 6.12.

“Assumed Environmental Liabilities” – Section 2.2.13.

“Assumed Liabilities” – Section 2.2.

“Auction” – Section 10.8.

“Bankruptcy Cases” – Recitals.

“Bankruptcy Code” – Recitals.

“Bankruptcy Court” – Recitals.

“Bankruptcy Rules” mean the U.S. Federal Rules of Bankruptcy Procedure.

“Benchmark Net Assets Amount” means the amount of \$859,061,000, as set forth in Schedule 3.3.1.

“Bid Deadline” – Section 10.3.

“Bidding Procedures” – Section 10.1.

“Bidding Procedures Order” means the order of the Bankruptcy Court approving the Bidding Procedures and certain provisions of this Agreement, including, but not limited to, Buyers’ right, under the terms and conditions set forth hereafter, to a Break-Up Fee and/or Expense Reimbursement as set forth in Section 6.2.1.

“Bidding Process” – Section 10.1.

“Break-Up Fee” – Section 9.2.1.

“Business” means the design, testing, manufacture, development, marketing and sale of the Products by the Sale Companies and/or the Asset Sellers at the Manufacturing Facilities and Technical Centers and Sales Offices and other locations at which the Sale Companies and Asset Sellers conduct any such activities with respect to the Products, except for the Excluded Assets and the JV Companies.

“Business Day” means any day that is not a Saturday, a Sunday or other day on which banks are required or authorized by law to be closed in the City of New York.

“Buyer Employee Benefit Plans” means Buyers’ pension, savings, profit sharing, retirement, bonus, incentive, health, dental, death, accident, disability, stock purchase, stock option, stock appreciation, stock bonus, executive or deferred compensation, hospitalization, severance, vacation, cafeteria, sick leave, fringe or welfare benefits, any employment or consulting Contracts, collective bargaining agreements, “employee benefit plans” (as defined in Section 3(3) of ERISA), employee manuals, and written policies, practices or understandings relating to employment as applicable to Transferred U.S. Employees and Transferred Non-U.S. Employees.

“Buyer Parent” – Recitals.

“Buyer(s)” – Recitals.

“Capped Cash” means the sum of the Cash at Closing for the following Sale Companies and JV Companies, up to the amounts specified: (i) for both Delphi Saginaw Lingyun Drive Shaft Co. Ltd. and Saginaw Lingyun Drive Shaft (Wuhu) Co., Ltd., no greater than \$2,000,000 in the aggregate (such amount refers to Sellers’ pro-rata amount of Cash at these JV Companies); (ii) [Brazil Sale Company TBE] no greater than \$1,000,000; (iii) Saginaw Steering (Suzhou) Co., Ltd. no greater than \$1,500,000; and (iv) Delphi Polska Automotive Systems Sp. zoo, no greater than \$7,000,000.

“Cash” means the sum of cash, cash equivalents and liquid investments plus all deposited but uncleared bank deposits at Closing and less all outstanding checks and electronic payments of the Business, in each case as determined by GAAP.

“Claims” mean all Losses, Liabilities, claims (as defined in Section 101 of the Bankruptcy Code), damages or expenses (including reasonable legal fees and expenses) whatsoever, whether known or unknown, fixed, liquidated, contingent or otherwise.

“Closing” – Section 8.1.

“Closing Adjusted Net Assets Statement” means the statement of Adjusted Net Assets of the Combined Business (as adjusted in accordance with this Agreement) as of 11:59 P.M. (Eastern Standard Time) on the Closing Date, which statement will be prepared and delivered in accordance with Section 3.3.

“Closing Date” – Section 8.1.

“Closing Cash and Debt Statement” – Section 3.3.1.

“Closing NTD/POS Statement” – Section 3.3.1.

“Closing Statement” – Section 3.2.2.

“Code” means the Internal Revenue Code of 1986, as amended.

“Collective Bargaining Agreements” mean all collective bargaining agreements with any labor union, works council or other representatives of Transferred Employees (including local agreements, amendments and supplements, and material letters and memoranda of understanding of any kind).

“Combined Business” means the Business and Sellers' ownership interests in the JV Companies.

“Commitment Letter” – Section 6.30.

“Committee” – Section 10.3.

“Competition/Investment Law” means any Law that is designed or intended to prohibit, restrict or regulate: (i) foreign investment; or (ii) antitrust, monopolization, restraint of trade or competition.

“Competitive Business” – Section 6.4.1.

“Compliance Matter” means an event, condition, activity, practice, action or omission which gives rise to a violation of an Environmental Law at or affecting any property or facility of the Business other than the Tychy, Poland and Gliwice, Poland facilities but which excludes Environmental Contamination.

“Confidential Information Memorandum” means the Confidential Information Memorandum dated July 2006 (as supplemented by the Updated Summary Information dated July 2007), which describes the Business.

“Confidentiality Agreement” means the confidentiality agreement between Buyer Parent and Delphi relating to the Sale, dated June 29, 2006.

“Consent” means any consent, approval, authorization, waiver, permit, agreement, license, certificate, exemption, order, registration, declaration, filing or notice of, with or to any

Person, or the expiration or termination of the waiting period under any Competition/Investment Law, in each case required to permit the consummation of any of the transactions contemplated by this Agreement.

“Contracts” mean purchase orders, sales agreements, service contracts, distribution agreements, sales representative agreements, employment or consulting agreements, leases, product warranty or service agreements and other binding commitments, agreements, arrangements and undertakings of any nature (whether written or oral).

“Controlled Group” – Section 4.11.8.

“Copyrights” mean: (i) all copyrights, works of authorship or copyrightable works existing anywhere (registered, published, unpublished, protected by statutory law or otherwise) and registrations, renewals, revivals, reissuances, extensions and applications for copyright registration thereof, and all rights therein provided by international treaties or conventions; (ii) moral rights (including, without limitation, rights of paternity and integrity), and waivers of such rights by others; (iii) database and data protection rights whether or not based on copyright; (iv) semiconductor chip mask work registrations and applications therefor; and (v) rights to sue or recover and retain damages and costs and attorneys' fees for present, future and past infringement of any of the foregoing.

“Corporate Shared Services Licenses” means licenses of Software under Delphi-wide Contracts which are not primarily used by the Business that are currently used by corporate shared services users who perform functions for the Business.

“Corporate Trademark Rights” means Trademark Rights used both in the Business and in other businesses conducted directly or indirectly by Delphi, none of which are primarily used or material to the Business (other than “Delphi” and any derivatives thereof).

“Corporate Trademark Use Period” – Section 6.10.1.

“CPA Firm” – Section 3.3.3.

“CSC” means Computer Sciences Corporation and its Affiliates.

“Cure Amounts” mean all cure amounts payable in order to cure any monetary defaults required to be cured under Section 365(b)(1) of the Bankruptcy Code or otherwise to effectuate, pursuant to the Bankruptcy Code, the assumption of and/or assignment to Buyers of the Pre-Petition Contracts included within the Assumed and Assigned Contracts under the Sale Approval Order.

“DASHI” – Section 6.22.1.

“Data Room” means the data room(s) in which the documents and information related to the Business, the Acquired Assets, Sale Companies, and JV Companies were disclosed to Buyer Parent's representatives and counsels.

“Day 1” means separation of the information technology systems required to run the Business from the Sellers’ carve-out systems on the Closing Date or at a mutually agreed upon post-Closing Date, in each case in accordance with the Separation Plan, which includes a “Delphi Steering Application Workbook” and “Delphi Steering Infrastructure Workbook.” For each application or infrastructure component or service, one of the seven categories set forth on Schedule 6.11.8.A are used to define the agreed upon methodology to achieve Day 1 separation.

“Day 2” means logical and physical separation such that the information technology systems required to run the Business are operating in a stand-alone application environment, a stand alone database environment and a non-Delphi physical data center environment, including, for example, in cases where a physical move of the application may be required, such as a move from a Delphi-wide environment to a Steering dedicated environment within an HP data center or from a Delphi-owned data center environment to an environment dedicated solely to the Business; to be effected, in each case, in a manner which is reasonably acceptable to Delphi.

“Debt Obligations”, as applied to any Person, mean obligations (i) for borrowed money, (ii) evidenced by bonds, debentures, notes, letters of credit and similar instruments, (iii) under financing or capital (as opposed to operating) leases (determined in accordance with GAAP) and other similar instruments, and (iv) all accrued interest, fees and charges in respect of any of the foregoing, and (v) all guarantees of the obligations in clauses (i) through (iv) above.

“Deferred Items” – Section 2.6.1.

“Delphi” – Recitals.

“Delphi Statements” – Section 3.3.1.

“Deposit Amount” – Section 3.1.

“Deposit Escrow Agreement” means the Deposit Escrow Agreement referred to in Section 8.2.4, dated as of the date hereof, executed by and among Buyer Parent, Delphi and Escrow Agent concurrently with this Agreement.

“EC Merger Regulation” means Council Regulation (EEC) 4064/89 of the European Community, as amended.

“EDS” means Electronic Data Systems Corporation, EDS Information Systems, LLC and its Affiliates.

“Effects MOU” means a memorandum of understanding between Sellers and the UAW regarding the effects of the transactions contemplated by this Agreement upon the UAW bargaining unit members.

“Encumbrance” means: (i) with respect to the Sale Securities, any voting trust, shareholder agreement, proxy, preemptive right, right of first refusal, or other similar restriction; and (ii) with respect to the Purchased Assets (including the Sale Securities or any other shares of capital stock owned by Sellers, Buyers or their respective Affiliates) or any other property or asset, lien, charge, claim, pledge, security interest, conditional sale agreement or any other title

retention agreement, lease, mortgage, security interest, option or other encumbrance (including the filing of, or agreement to give, any financing statement under the Uniform Commercial Code of any jurisdiction or a similar law relating to security interests in and over personal property).

“Enterprise Providers” – Section 6.24.

“Enterprise Contracts” – Section 6.24.

“Environment” means the following media (whether individually or commingled): air, water, surface water, groundwater (whether an aquifer or water below the surface of the ground), and ground (whether at the surface or below the surface) and all organisms, ecosystems, flora, and natural resources.

“Environmental Claim” means a written notice, claim, demand, action suit complaint or Proceeding by a Governmental Authority or a third party alleging liability or potential liability under an Environmental Law.

“Environmental Contamination” means the release or disposal of a Hazardous Material at, in, under, on, about, or migrating to or from the Environment at Real Property, or, solely as to disposal locations located in the United States or in other jurisdictions in which applicable Environmental Law imposes cleanup liability in connection with the offsite disposal of Hazardous Materials, the arrangement for disposal at such an offsite location of a Hazardous Material, which Hazardous Material was generated at a Real Property.

“Environmental Damages” means Losses (including reasonable expenses of investigation and attorneys’ fees) arising out of any liability under, or any noncompliance with, an Environmental Law, in all cases excluding consequential damages or lost profit, and also excluding investigation expenses incurred for the purpose of making a claim for indemnification under this Agreement.

“Environmental Law” means all Laws or Orders applicable to the conduct and the operation of the Business and relating to pollution or the protection of the Environment or protection of human health from environmental hazards, excluding workplace safety laws (including OSHA and similar foreign laws).

“Environmental Permits” mean any licenses, permits, authorizations and approvals issued by any Governmental Authority and required to be obtained by the Business in respect of the Acquired Assets under Environmental Laws.

“Equityholders' Committee” – Section 10.3.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended, and the rules and regulations promulgated thereunder.

“Escrow Agent” means the escrow agent under the Deposit Escrow Agreement.

“Excepted Shared Intellectual Property” means the Shared Intellectual Property listed in Schedule 6.11.1.

“Excluded Assets” – Section 2.1.3.

“Excluded Products” - Section 6.11.1.

“Excluded Software” means the Software identified on Schedule 2.1.3.O.

“Expense Reimbursement” – Section 9.2.2.

“Filing Affiliates” mean Delphi and the following Affiliates of Delphi, each of which are included in the Bankruptcy Cases and are Asset Sellers and/or Securities Sellers: Delphi Automotive Systems LLC, Delphi China LLC, Delphi Automotive Systems (Holding), Inc. and Delphi Technologies, Inc.

“Final Order” means an order of the Bankruptcy Court or any court with jurisdiction, or findings and conclusions relating to an order of the Bankruptcy Court or any court with jurisdiction, as to which the time to file an appeal, a motion for rehearing or reconsideration (excluding any motion under Federal Rule of Civil Procedures 60(b)) or a petition for a writ of certiorari has expired and no such appeal, motion or petition has been resolved in a manner adverse to Buyers or Buyer Parent or is pending.

“Final Statement of Adjusted Net Assets” – Section 3.3.3.

“Final Statement of Cash and Debt” – Section 3.3.3.

“Final Statement of NTD/POS” – Section 3.3.3.

“Foreign Operations” mean the operations of the Business other than by any of the Filing Affiliates.

“GAAP” means United States generally accepted accounting principles and practices as in effect from time to time, consistently applied throughout the specified period, unless otherwise noted or disclosed herein.

“Good Faith Deposit” – Section 10.5.3.

“Governmental Approval” means any Consent of, with or to any Governmental Authority.

“Governmental Authority” means any United States or foreign federal, state, provincial or local government or other political subdivision thereof, any entity, authority or body exercising executive, legislative, judicial, regulatory or administrative functions of any such government or political subdivision, and any supranational organization of sovereign states exercising such functions for such sovereign states.

“Governmental Order” means, with respect to any Person, any judgment, order, writ, injunction, decree, stipulation, agreement, determination or award entered or issued by or with any Governmental Authority and binding on such Person.

“Grievances” - Section 6.6.10.

“Hazardous Materials” means any element, mixture, chemical, hazardous substance, constituent, waste, pollutant, contaminant, or material including petroleum or petroleum-based or petroleum-derived, polychlorinated biphenyls, asbestos-containing materials, noxious, radioactive, flammable, corrosive or caustic compound (whether solid, liquid or gaseous), which are regulated, or can give rise to Liabilities or Losses, under an Environmental Law or an Environmental Permit.

“Historical Financial Statements” – Section 4.4.1.

“HP” – means Hewlett Packard Company and its Affiliates.

“HSR Act” means the Hart Scott Rodino Antitrust Improvements Act of 1976, as amended, and the rules and regulations promulgated thereunder.

“Inactive Employees” – Section 6.6.5.A.

“Indemnifiable Losses” – Section 11.3.1.

“Indemnifiable Sale Company Liabilities” means Retained Product Warranty Liability, Retained Products Liability, Retained Insured Liabilities and Retained Environmental Liabilities of the Sale Companies except for Retained Environmental Liabilities of Delphi Polska.

“Insurance Policies” means all insurance policies relating to the operations of the Business, including any and all claims and rights thereunder and the proceeds thereof and all prepaid insurance premiums.

“Insured Liabilities” mean all Liabilities in the nature of general and automobile liability, including any Liability for Claims made for injury to persons and/or property (excluding Products Liability).

“Intellectual Property” means Patent Rights, Trademark Rights, Copyrights, Software, Trade Secrets and Know-How.

“Inventory” means finished goods, raw materials, work-in-process, packaging, stores, stock, office supplies, parts, packaging materials and other inventory and accessories related thereto which are held at, or are in transit from or to, the locations at which the Business is conducted or located at customers' premises on consignment, or wherever else located, which are used or held for use by Sellers or the Sale Companies in the conduct of the Business (together with all rights of Sellers against suppliers of such inventories).

“JV Companies” means the following joint ventures which are engaged in the manufacture, development and sale of Products: Delphi Saginaw Lingyun Drive Shaft Co. Ltd and Saginaw Lingyun Drive Shaft (Wuhu) Co., Ltd.

“KDAC” – Section 2.1.3.N.

“KDAC Amount” – means \$10.0 million.

“KDAC Options” – Section 6.22.2.

“KDAC Purchase Price” – Section 6.22.2.

“KDAC Steering Interest” – Section 6.22.1.

“KDAC Steering” – Section 6.22.1.

“KDAC Steering Sale Conditions” – Section 6.22.1.

“Know-How” means proprietary technical and business knowledge and information, regardless of whether recorded and, if recorded, regardless of the media in which it is recorded, such knowledge and information including specifications, designs, methodologies, processes and production techniques resulting from research and development, technology, manufacturing and production processes, research and development information, drawings, specifications, designs, plans, proposals, technical data, vendor and marketing and business data and customer and vendor lists and information, whether or not confidential.

“Knowledge of Buyers” or **“Buyers' Knowledge”** (or a similar phrase) means the actual, conscious knowledge of the individuals listed on Schedule 1.1.A.

“Knowledge of Sellers” or **“Sellers' Knowledge”** (or a similar phrase) means the actual, conscious knowledge of the individuals listed on Schedule 1.1.B with respect to the matters specified for such individuals on Schedule 1.1.B.

“Law” means any and all applicable laws, rules, regulations, directives, decrees, treaties, statutes, provisions of any constitution and principles (including principles of the common law) of any Governmental Authority, as well as any applicable Governmental Order.

“Leased Real Property” – Section 4.17.1.

“Leases” – Section 4.17.1.

“Liabilities” mean any and all liabilities and obligations of every kind and description whatsoever, whether such liabilities or obligations are known or unknown, disclosed or undisclosed, matured or unmatured, accrued, fixed, absolute, contingent, determined or undeterminable, on- or off- balance sheet or otherwise, or due or to become due, including Debt Obligations and those arising under any Law, Claim, Governmental Order, Contract or otherwise.

“Licensed Intellectual Property” means Sellers' rights with respect to Intellectual Property licensed or sublicensed to Sellers from a third party, and that is primarily used by the Business, including Licensed Intellectual Property and associated Contracts listed on Schedule 4.13.1.

“Losses” mean any and all claims, Liabilities, losses, damages, fines, penalties and costs (in each case including reasonable out-of-pocket expenses (including reasonable attorneys', accountants', technical consultants', engineers' and experts' fees and expenses)).

“Management Presentations” mean the presentations, expert meetings, site visits and question and answer sessions, provided by Delphi and Sellers (and their advisers and counsel) to Buyer Parent and the other Buyers (and their advisers and counsel), with respect to the Business, the Acquired Assets and the Sale Companies and JV Companies in view of the transactions contemplated herein.

“Manufacturing Facilities” means the Business' manufacturing facilities located at Saginaw, Michigan; New Castle, Indiana; Athens, Alabama; Queretaro, Mexico; Juarez, Mexico; Sabinas Hidalgo, Mexico; Strasbourg, France; Somerton, Australia; Suzhou, China; Bangalore, India; Porto Alegre, Brazil; Gliwice, Poland; and Tychy, Poland.

“Marked Agreement” – Section 10.5.2.

“Material Adverse Effect” means any change, occurrence or development that, individually or in the aggregate, has or would reasonably be expected to have a material adverse effect on the business, assets, Liabilities (except to the extent assumed or retained by Sellers' hereunder), results of operations or financial condition of the Business, taken as a whole, but excludes any effect: (i) resulting from general economic or business conditions (except to the extent such change, occurrence or development has a significantly disproportionate adverse effect on the Business); (ii) affecting companies in its industry or its markets generally (except to the extent such change, occurrence or development has a significantly disproportionate adverse effect on the Business); (iii) resulting from any changes in any Law, or in GAAP or any foreign generally accepted accounting principles; (iv) that is cured before the date of any termination of this Agreement by Buyer Parent pursuant to Section 9.1 hereof; (v) resulting from the negotiation, announcement or performance of this Agreement or the transactions contemplated hereby, including by reason of the identity of any Buyer or communication by any Buyer or its Affiliates of its plans or intentions regarding operation of the Business; (vi) resulting from any act or omission of any Seller taken with the prior written consent of any Buyer; (vii) resulting from the filing of the Bankruptcy Cases or from any action approved by the Bankruptcy Court; (viii) resulting from the regulatory status of any Buyer, or (ix) resulting from acts of war or terrorism, whether or not directed at the Business or Buyer.

“Material Contracts” – Section 4.13.1.

“Modifications” – defined within the definition of “Purchased Intellectual Property.”

“Normalized Working Capital Amount” means \$30,000,000.

“NTD/POS” means the Products that have been pre-sold to certain OEM customers of the Business, as described on Schedule 1.1.E.

“NTD/POS Adjustment Amount” means an amount equal to the Aggregate NTD/POS Revenue multiplied by the blended contribution margin rate of the Products subject to NTD/POS

(to be calculated post-Closing using the Product family contribution margin rates set forth on Schedule 1.1.E).

“Non-U.S. Benefit Plan” – Section 4.11.13.

“Non-U.S. Employees” means the employees (salaried and hourly) who are employed by Asset Sellers or Seller Affiliate in, and dedicated to, the Business in a country other than the United States immediately prior to the Closing and identified on Schedule 4.11.1.

“Objection” – Section 3.3.2.

“OEM” means automotive original equipment manufacturer.

“OFAC” – Section 5.6.

“Option Notice” – Section 6.4.3.B.

“Order” means any writ, judgment, decree, injunction or similar order of any Governmental Authority.

“Ordinary Course of Business” means the usual, regular and ordinary course of a business consistent with the past practice thereof (including with respect to quantity and frequency), provided that where the Sellers' past practices were modified following filing of the Bankruptcy Cases, such term means the ordinary course consistent with the custom and practice of the Sellers' from and after the Petition Date to the extent such practices were necessary to comply with the Bankruptcy Code or orders issued in the Bankruptcy Cases.

“Organizational Document” means, as to any Person, its certificate or articles of incorporation, its regulations or by-laws or any equivalent documents under the law of such Person's jurisdiction of incorporation or organization.

“Other Services” – Section 6.24.

“Owned Intellectual Property” means Intellectual Property in and to which Sellers hold, or have a right to hold, in whole or in part, any right, title and interest.

“Owned Real Property” – Section 4.17.2.

“Party(ies)” means the Sellers and/or Buyers.

“Patent Rights” mean: (i) patentable inventions, whether or not reduced to practice, and whether or not yet made the subject of a pending patent application or applications; (ii) designs, ideas and conceptions of patentable subject matter, including, without limitation, any invention disclosures and inventor certificates, whether or not reduced to practice and whether or not yet made the subject of a pending patent application or applications; (iii) national (including the United States) and multinational statutory invention and design registrations, patents and patent applications (including provisionals, substitutions, reissues, divisions, continuations, continuations-in-part, extensions and reexaminations) and all rights therein provided by

international treaties or conventions; and (iv) rights to sue or recover and retain damages and costs and attorneys' fees for present, future and past infringement of any of the foregoing.

“Permits” – Section 4.7.

“Permitted Encumbrance” means: (i) purchase money security interests arising in the Ordinary Course of Business; (ii) security interests relating to progress payments created or arising pursuant to government contracts in the Ordinary Course of Business; (iii) security interests relating to vendor tooling arising in the Ordinary Course of Business; (iv) any Encumbrance that may be created by or with the written agreement of Buyers; (v) in relation to Real Property: (a) Encumbrances relating to any current real estate or ad valorem taxes or assessments not yet due and payable or delinquent or being contested in good faith by appropriate Proceedings and for which appropriate reserves have been established; (b) mechanic's, materialmen's, laborer's and carrier's liens and other similar liens arising by operation of law or statute in the Ordinary Course of Business for obligations which are not delinquent and which will be paid or discharged in the Ordinary Course of Business; (c) matters which an ALTA survey, or a similar survey in any other country, would disclose, provided that any such matter would not materially interfere with the Business as presently conducted; (d) rights of the public and adjoining property owners in streets and highways abutting and adjacent to the Real Property, (e) easements, covenants, restrictions and other encumbrances of public record; and (f) such other Encumbrances, the existence of which, in the aggregate, would not materially interfere with or materially affect the use of the respective underlying asset to which such Encumbrances relate as used on the Closing Date; and (vi) in the case of Sale Securities of the JV Companies, restrictions contained in the joint venture agreement or shareholders agreement or related agreements (to the extent disclosed to Buyers) affecting such Sale Securities.

“Person” means any individual, partnership, firm, corporation, association, trust, unincorporated organization, joint venture, limited liability company, Governmental Authority or other entity.

“Personal Property” means tangible personal property other than Inventory, including production machinery, equipment, tools, dies, jigs, molds, patterns, gauges, production fixtures, material handling equipment, related spare parts, business machines, computer hardware and other information technology assets, office furniture and fixtures, in-factory vehicles, trucks, model shop equipment, laboratory test fixtures and other tangible personal property, whether located on the Real Property, at the place of business of a vendor or elsewhere primarily used or held for use in the conduct of the Business; provided, however, that the Personal Property does not include Intellectual Property.

“Petition Date” – Recitals.

“Post-Closing Environmental Contamination” means Environmental Contamination to the extent occurring after the Closing Date, provided that Post-Closing Environmental Contamination shall not include continued migration of any Pre-Closing Environmental Contamination within or from any property or facility of the Business after the Closing Date.

“Post-Closing Compliance Matter” means a Compliance Matter first occurring after the Closing Date.

“Post-Petition Contracts” mean the Acquired Contracts of the Filing Affiliates relating to the Business entered into by such Filing Affiliates on or after the Petition Date.

“Potential Bidder” – Section 10.2.

“Preliminary Adjusted Purchase Price” - Section 3.2.1.

“Preliminary Purchase Price” – Section 3.2.1.

“Pre-Closing Environmental Contamination” means Environmental Contamination to the extent occurring prior to the Closing Date, provided that Pre-Closing Environmental Contamination (a) includes continued migration of any Pre-Closing Environmental Contamination within or from any property or facility of the Business after the Closing Date, and (b) excludes Environmental Contamination from property not part of the Business but which has migrated to property of the Business.

“Pre-Closing Compliance Matter” means a Compliance Matter first occurring prior to the Closing Date.

“Pre-Petition Contracts” mean the Acquired Contracts of the Filing Affiliates relating to the Business entered into by such Filing Affiliates before the Petition Date.

“Prior Calendar Month” means the calendar month preceding the month in which the Closing occurs.

“Proceeding” means any action, claim, charge, complaint, grievance, demand, suit, proceeding, arbitration, citation, summons, subpoena, inquiry, or investigation of any nature, civil, criminal, regulatory or otherwise, in law or in equity, by or before any Governmental Authority or any arbitrator or arbitration or grievance panel.

“Product(s)” means the products identified on Schedule 1.1.C.

“Products Liability” means all Liabilities in the nature of products liability, including any Liability for Claims made for injury to persons and/or property arising from, caused by or arising out of the design, manufacture or assembly of any Product, and any Liability arising from, caused by or arising out of any defective or insufficient warnings, labeling or instructions contained on or provided in connection with any such Products.

“Product Warranty” means any Liability arising out of, resulting from, or relating to product warranty, product recall or product return with respect to Products sold on, before or after Closing, including all Liabilities arising from, caused by or related to any obligation to implement any replacement, field fix, retrofit, modification or recall campaign with respect to any Product that was made, designed, manufactured, assembled, installed, sold, leased or licensed by any Asset Sellers, Sale Companies, or any of their predecessors (including obligations arising in connection with Products that were made, designed, manufactured,

assembled, installed, sold, leased or licensed by Sellers or their Affiliates in the Cadiz, Spain and Livorno, Italy manufacturing facilities).

“Purchase Price” – Section 3.4.

“Purchased Assets” means the Acquired Assets and the Sale Securities.

“Purchased Intellectual Property” means Sellers’ right, title and interest in Owned Intellectual Property (including Software) that is used primarily for the Business, including the Intellectual Property listed in Schedules 4.12.1.A, 4.12.1.B and 4.12.1.C, and customizations, interfaces, enhancements and other modifications (**“Modifications”**) to Software licensed from third parties that is used primarily for the Business.

“Qualified Bid” – Section 10.5.

“Qualified Bidder” – Section 10.2.

“Real Property” means the Owned Real Property and the Leased Real Property.

“Replacement Licenses” mean licenses that replace or substitute the Corporate Shared Services Licenses that are currently used for the benefit of the Business (as set forth on Schedule 1.1.F).

“Requesting Party” – Section 6.9.3.

“Restricted Person” – Section 6.4.3.A.

“Retained Environmental Liabilities” – Section 2.3.10.

“Retained Insured Liabilities” – Section 2.3.16.

“Retained Liabilities” – Section 2.3.

“Retained Product Liability” – Section 2.3.5.

“Retained Product Warranty Liability” – Section 2.3.15.

“Return Date” – Section 10.11.

“Review Period” – Section 3.3.2.

“Sale” means the sale, assignment and transfer of the Purchased Assets from Sellers to Buyers in accordance with this Agreement and the relevant Transfer Agreements.

“Sale Approval Order” means an order or orders of the Bankruptcy Court entered pursuant to Sections 363 and 365 of the Bankruptcy Code, the form and substance of which is reasonably satisfactory to Buyers, authorizing and approving, among other things, the Sale free and clear of all Encumbrances on (i) Acquired Assets sold by a Filing Affiliate, other than

Permitted Encumbrances, and (ii) Sale Securities, other than the Permitted Encumbrance included in clause (iv) of the definition of Permitted Encumbrance, as set forth in Section 6.2.1.

“Sale Companies” mean the Affiliates of Delphi engaged in the Business, the stock or other equity of which is being transferred to Buyer, directly or indirectly, under this Agreement, as indicated on Schedule 1 (excluding the JV Companies).

“Sale Hearing” – Section 10.9.

“Sale Motion” means the motion filed by Delphi with the Bankruptcy Court for entry of the Sale Approval Order as set forth in Section 6.2.1.

“Sale Securities” mean all of the outstanding shares of the Sale Companies and all of the outstanding shares of the JV Companies that are owned by Sellers, including the shares set forth on Schedule 1 to this Agreement.

“SDN List” – Section 5.6.

“Securities Act” means the Securities Act of 1933, as amended, and the rules and regulations promulgated thereunder.

“Securities Buyer(s)” means the Buyers set forth on Schedule 1.2, which is to be provided by Buyer Parent to Delphi ten (10) Business Days before Closing, with respect to the Sale Securities set forth opposite their names.

“Securities Seller(s)” means the Sellers set forth on Schedule 1, with respect to the Sale Securities set forth opposite their names.

“Seller U.S. CBAs” means the nationally and locally negotiated Collective Bargaining Agreements, including any letter agreements, memorandums of understanding, supplemental agreements and all applicable employee benefit plans in effect between Sellers and the UAW applicable to the U.S. Hourly Employees immediately prior to the Closing.

“Seller Employee Benefit Plans” means Sellers' pension, savings, profit sharing, retirement, bonus, incentive, health, dental, death, accident, disability, stock purchase, stock option, stock appreciation, stock bonus, other equity, executive or deferred compensation, hospitalization, severance, vacation, cafeteria, sick leave, fringe or welfare benefits, any employment or consulting Contracts, “employee benefit plans” (as defined in Section 3(3) of ERISA), employee manuals, and written policies, practices or understandings relating to employment as applicable to Transferred Employees whether or not collectively bargained.

“Seller(s)” means Delphi and/or the relevant Asset Sellers or Securities Sellers (including Filing Affiliates and non-Filing Affiliates that are Sellers) with respect to the relevant Acquired Assets or Sale Securities, as appropriate with respect to the portion of the Business and the context in which such term is used.

“Separation Plan” – Section 6.11.8.

“Shared Intellectual Property” means Intellectual Property (other than Corporate Trademark Rights and Excluded Software) owned by Delphi and/or any of its Affiliates that is used in the Business and in one or more other businesses conducted directly or indirectly by Delphi and/or an Affiliate but not used primarily for the Business and includes Modifications to Software licensed from Third Parties but not used primarily for the Business.

“Shared Licensed Intellectual Property” means Sellers’ rights with respect to Intellectual Property licensed or sublicensed to Sellers from a third party (including General Motors and Lemelson) and that is used by the Business, excluding Licensed Intellectual Property and, except in the case of Software licensed from General Motors or EDS, Software.

“Shared Software Licenses” means all shared licenses of Software that are currently used in the Business under Delphi-wide Contracts but which are not primarily used by the Business.

“Software” means computer software and programs, including source code, shareware, firmware, middleware, courseware, open source code, operating systems and specifications, system data, record and table layouts, databases, files documentation, storage media, manuals and other materials related thereto.

“Steering Technology” means the Patent Rights, Trade Secrets and Know-How initially developed primarily for use in the Products and which constitutes a critical manufacturing, design or engineering element specific to the Products as compared to comparable products manufactured by competitors of the Business.

“Subsequent Bid” – Section 10.6.

“Successful Bid(s)” – Section 10.8.6.

“Successful Bidder(s)” – Section 10.8.6.

“Tax” or **“Taxes”** means any taxes of any kind, including but not limited to those measured on, measured by or referred to as, income, alternative or add-on minimum, gross receipts, escheat, capital, capital gains, sales, use, ad valorem, franchise, profits, license, privilege, transfer, withholding, payroll, employment, social, excise, severance, stamp, occupation, premium, goods and services, value added, property, environmental or windfall profits taxes, customs duties or similar fees, assessments or charges of any kind whatsoever, together with any interest and any penalties, additions to tax or additional amounts imposed by any Governmental Authority.

“Tax Claim” means any Claim related to Tax or Taxes.

“Tax Return” means any return, report, declaration, form, election letter, statement or other information required to be filed with any Governmental Authority with respect to Taxes, including any schedule or attachment thereto or amendment thereof.

“Taxing Authority” means, with respect to any Tax, the Governmental Authority thereof that imposes such Tax and the agency, court or other body (if any) charged with the interpretation, administration or collection of such Tax for such Governmental Authority.

“Technical Centers and Sales Offices” means the technical and customer support centers located at Casa Grande, Arizona; Dearborn, Michigan; Milford, Michigan; Troy, Michigan; Juarez, Mexico; Russelheim, Germany; Torino, Italy; Paris, France; Beijing, China; Shanghai, China; Akishima, Japan; Krakow, Poland; and Seoul, Korea, including any satellite offices thereto.

“Technical Documentation” means all documented technical information owned by Sellers that is currently in the files of the Business or primarily used in the Business, in each case pertaining to the design, test, release, validation or manufacture of the Products.

“Third Party Claim – Section 11.3.4.A.

“Trade Secrets” means: (i) all forms and types of financial, business, scientific, technical, economic, manufacturing and/or engineering information, including patterns, plans, compilations, specifications, tooling, program devices, formulas, designs, prototypes, testing plans, methods, techniques, processes, procedures, programs, customer and vendor lists, pricing and cost data, whether tangible or intangible, and regardless of whether or how stored, compiled or memorialized physically, electronically, graphically, photographically or in writing, if: (a) the owner thereof has taken reasonable measures to keep such information secret; and (b) the information derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable through proper means by, the public, and (ii) confidential technical and business information (including ideas, formulas, compositions, inventions and conceptions of inventions whether patentable or un-patentable and whether or not reduced to practice); and (iii) all rights to sue or recover and retain damages, costs and attorneys' fees for present, future and past misappropriation of any of the foregoing.

“Trademark Rights” mean (i) trademarks, trade names, service marks, corporate names, logos and slogans; (ii) the goodwill associated with any of the foregoing; (iii) registrations and applications for registration of any of the foregoing; and (iv) all rights to sue or recover and retain damages and costs and attorneys' fees for present, future and past infringement of any of the foregoing.

“Transfer Agreement(s)” – Section 8.2.3.

“Transfer Regulation” means any Law pursuant to which the employment of any employee of an Asset Seller (or any employee of any other Affiliate of Delphi, except for the Sale Companies, who is working for the Business) will transfer to a Buyer in connection with the transactions contemplated by this Agreement, including pursuant to Directive 77/187/EC of the European Parliament and council and any Law adopted pursuant thereto, and any Law, works council or union agreement otherwise requiring the delivery of information to or consultation with employees or their representatives in connection with the transactions contemplated by this Agreement.

“Transfer Taxes” – Section 6.5.5.

“Transferable Balance Sheet” – Section 4.4.1.

“Transferred Asset Seller Employees” means all U.S. Employees and Non-U.S. Employees who are employees of any Asset Seller or Seller Affiliate who become Buyers’ employees pursuant to Section 6.6 hereof, except for Inactive Employees subject to Section 6.6.5. No individual who has retired or otherwise terminated employment with Sellers prior to Closing will be deemed to be a Transferred Asset Seller Employee.

“Transferred Employees” means: (i) all Transferred Asset Seller Employees and (ii) all employees of the Sale Companies.

“Transferred Insurance Policies” means the Insurance Policies set forth on Schedule 4.15(b).

“Transferred Non-U.S. Employees” means all Transferred Asset Seller Employees who are Non-U.S. Employees.

“Transferred U.S. Employees” means all Transferred Asset Seller Employees who are either U.S. Hourly Employees or U.S. Salaried Employees.

“Transition Services Agreement” - Section 8.2.5.

“UAW” means the International Union, United Automobile, Aerospace and Agricultural Works of America and its Local Unions Number 699 (Saginaw) and Number 2195 (Athens).

“U.S. Employees” means U.S. Hourly Employees and U.S. Salaried Employees.

“U.S. Hourly Employees” means the hourly employees represented by the UAW who are employed by Sellers or Seller Affiliate in, and dedicated to, the Business in the United States immediately prior to the Closing and identified on Schedule 4.11.1 (as the same may be amended prior to the Closing Date).

“U.S. Salaried Employees” means the salaried employees and hourly non-union employees who are employed by Sellers or Seller Affiliate in, and dedicated to, the Business in the United States immediately prior to the Closing and identified on Schedule 4.11.1 (as the same may be amended prior to the Closing Date).

“USA PATRIOT Act” – Section 5.6.

“WARN ACT” – Section 6.6.9.

1.2 **Other Interpretive Provisions.** The words “hereof”, “herein” and “hereunder” and words of similar import when used in this Agreement refer to this Agreement as a whole (including any Schedules hereto) and not to any particular provision of this Agreement, and all Article, Section, Schedule and Exhibit references are to this Agreement unless otherwise specified. The words “include”, “includes” and “including” are deemed to be followed by the phrase “without limitation.” The meanings given to terms defined herein are equally applicable to both the singular and plural forms of such terms. Whenever the context may require, any

pronoun includes the corresponding masculine, feminine and neuter forms. Except as otherwise expressly provided herein, all references to “dollars” or “\$” are deemed references to the lawful money of the United States of America, and all references to “euros” or “€” are deemed references to the lawful money of the European Economic and Monetary Union. References to undertakings by the “Buyer(s)” or the “Seller(s)” are understood to be undertakings by Buyer Parent to cause the relevant Buyer(s) to perform, and by Delphi to cause the relevant Seller(s) to perform, as the case may be.

2. PURCHASE AND SALE.

2.1 Transfers by Sellers and their Affiliates.

2.1.1 **Purchase and Sale of the Sale Securities.** Upon the terms and subject to the conditions set forth in this Agreement as modified or supplemented by any applicable Transfer Agreement, on the Closing Date, the Securities Sellers will sell, transfer, assign, convey and deliver to the Securities Buyers, and the Securities Buyers will purchase, accept and acquire, the Sale Securities free and clear of all Encumbrances except Permitted Encumbrances.

2.1.2 **Purchase and Sale of the Acquired Assets.** Upon the terms and subject to the conditions set forth in this Agreement as modified or supplemented by any applicable Transfer Agreement, on the Closing Date, the Asset Sellers will sell, transfer, assign, convey and deliver to the Asset Buyers, and the Asset Buyers will purchase, accept and acquire from the Asset Sellers, free and clear of all Encumbrances except Permitted Encumbrances, all properties, assets, rights, titles and interests of every kind and nature, owned or leased by the Asset Sellers (including indirect and other forms of beneficial ownership) primarily used or held for use in the Business, whether tangible or intangible, real or personal and wherever located and by whomever possessed, including, without limitation, all of the following assets but excluding Excluded Assets pursuant to Section 2.1.3 (all of the assets to be sold, assigned, transferred and delivered to Asset Buyers herein called the “**Acquired Assets**”):

- A. all Accounts Receivable;
- B. Real Property;
- C. Personal Property;
- D. Inventory;
- E. Subject to Section 6.5.10, all of Asset Sellers’ Acquired Contracts and rights under the Acquired Contracts, including any rights under tax abatements, incentive agreements, or other similar tax credit arrangements with any taxing authority related to the Business or the Acquired Assets;
- F. Administrative Assets;
- G. Permits;
- H. Purchased Intellectual Property and Licensed Intellectual Property;

- I. Technical Documentation;
- J. Prepaid expenses, deposits and advances, warranties and claims relating to the Business;
- K. Motor vehicles owned or leased by Sellers (in each case, to the extent transferable pursuant to the terms of such leases or financing documents);
- L. all Transferred Insurance Policies, including all prepaid insurance premiums and all rights to the benefits, coverages and proceeds under such Transferred Insurance Policies; and
- M. all goodwill as a going concern and all other intangible properties;

in each case to the extent primarily used or held for use in the Business; provided that, with respect to the Technical Centers and Sales Offices, the Acquired Assets will consist only of the assets specifically set forth in Schedule 2.1.2, as well as all end user computing and telecommunications devices used by employees dedicated to the Business; provided further that, with respect to the Acquired Contracts, such Contracts will include all Material Contracts and all Assumed and Assigned Contracts. Except for the Acquired Assets, the Asset Sellers will retain all other assets, properties, rights and interests owned, used or held by the Asset Sellers.

2.1.3 **Excluded Assets.** Notwithstanding anything to the contrary in this Agreement or in any Ancillary Agreements, the following properties, assets, rights, title and interests of the Asset Sellers will not be included in the Acquired Assets (the “**Excluded Assets**”):

A. **Third Party Assets.** Any machinery, equipment, tools, Inventory, tooling, dies, molds, patterns, jigs, gauges, production fixtures, special material handling equipment, customer dunnage and containers owned by an OEM or any other third party, including third party bailed assets, provided however, that any Contracts, rights or licenses pertaining to such bailed assets will be transferred as part of the Acquired Assets.

B. **Intellectual Property.** Corporate Trademark Rights and Shared Intellectual Property (subject to the limited rights granted to the Buyers pursuant to Sections 6.10 and 6.11).

C. **Cash.** All Cash.

D. **Insurance Policies.** All Insurance Policies except for the Transferred Insurance Policies, it being explicitly understood Buyers shall have no access to proceeds of Insurance Policies (other than Transferred Insurance Policies); provided, however, that Buyers will receive the benefit of all such claims and rights under third-party property and casualty insurance policies arising subsequent to the date of this Agreement and prior to the Closing.

E. **Records.** Any books, records and other materials that any Asset Seller is required by Law to retain (provided that the Asset Sellers shall provide Buyers with copies of the same), all Tax Returns of any Asset Seller or the Sale Companies for time periods

prior to Closing, and related work papers, and (subject to the rights granted pursuant to Section 6.10) all “Delphi” marked sales and promotional materials and brochures.

F. **Claims.** All claims, defenses or causes of action of any kind relating to either Excluded Assets, Retained Liabilities or Liabilities otherwise discharged by Sellers prior to Closing.

G. **Tax Refunds.** Subject to Section 6.5.10, all refunds, credits, prepayments or deferrals of or against any Taxes, including deferred Taxes of any nature, that relate to periods or portions thereof prior to the Closing.

H. **Bankruptcy Rights.** All of the rights and claims of the Filing Affiliates available to Filing Affiliates under the Bankruptcy Code, of whatever kind or nature, as set forth in Sections 544 through 551, inclusive, 553, 558 and any other applicable provisions of the Bankruptcy Code, and any related claims and actions arising under such Sections by operation of law or otherwise, including any and all proceeds of the foregoing.

I. **Personnel Records.** All work histories, personnel and medical records of employees and former employees of any Asset Seller who worked at any time for any reason at the Business for whom a record exists at the Business at the time of Closing; provided, however, so far as legally permissible under applicable data protection, medical confidentiality or similar Laws, the appropriate Buyer(s) will be provided the originals of all personnel and medical records of all Transferred Employees after posted written notice or other appropriate notice to such Transferred Employees if legally required or if the Asset Sellers so elects. All such personnel and medical records of Transferred Employees are books and records governed by Section 6.9 of this Agreement. Upon written request of the Asset Sellers (or an Affiliate of Sellers), Buyer will promptly return or cause to be returned any and all of these records to the Asset Sellers (or an Affiliate of the Asset Sellers as directed) at which time the Asset Sellers, so far as legally permissible under applicable data protection, medical confidentiality or similar Laws, will provide the appropriate Buyer(s) with copies of the personnel and medical records of such employees. If an employee objects to provision of personnel or medical records to any Buyer, the records will not be provided, except to the extent the Asset Sellers determine that provision of the records to such Buyer over the objections by the employee is permitted by the applicable local law without adverse consequences to the Asset Sellers or to any Affiliate of the Asset Sellers.

J. **Privileged Information and Materials.** Information and materials protected by the attorney-client privilege (or its equivalent in jurisdictions outside the United States), or that, in the case of environmental-related documents, Sellers consider to be proprietary information; provided, however, that any privileged information relating solely and exclusively to an Assumed Liability will be transferred to Buyers at Closing and deemed an Acquired Asset; provided, further, that any privileged information that relates primarily to an Assumed Liability will be transferred to Buyers at Closing and deemed an Acquired Asset if counsel to Sellers reasonably determines that such information or materials can be shared or transferred without eliminating the privilege.

K. **Technical Centers and Sales Offices.** All real property (including any improvements located thereon), real property leases, and Personal Property located at the Technical Centers and Sales Offices, other than those assets which are specifically set forth on Schedule 2.1.2.

L. **Cadiz, Spain.** All real property (including any improvements located thereon), Personal Property, employees and Contracts located or performed at the Cadiz, Spain manufacturing facility other than those Contracts which are either (i) being performed (whether by assignment of the prior Contract or pursuant to the issuance of a replacement Contract) at one of the Manufacturing Facilities at the Closing Date or (ii) specifically set forth on Schedule 2.1.3.L.

M. **Excluded Real Estate.** All real property (including any improvements located thereon) located at the Livorno, Italy and Suzhou, China manufacturing facilities.

N. **Korea Delphi Automotive Systems Corporation.** Subject to Section 6.22, all assets, business lines, rights, Contracts and claims of Korea Delphi Automotive Systems Corporation (“KDAC”), wherever located, whether tangible or intangible, real, personal or mixed.

O. **Inventory and Other Assets.** (i) All Inventory, products, rights, properties, assets and businesses of the Business transferred or disposed of by Sellers prior to Closing in the Ordinary Course of Business and not in violation of this Agreement; and (ii) all computer hardware, equipment, Software, Contracts, and other assets listed on Schedule 2.1.3.O.

P. **Intercompany Receivables.** All amounts owed to the Business by Delphi, Sellers, or Affiliates of Delphi or Sellers.

Q. **Equity Securities.** The equity securities or other ownership interest in any entity, except as otherwise provided in Section 2.1.1.

2.1.4 **Post-Closing Deliveries.**

A. Should Sellers or Buyers, in their reasonable discretion, determine after the Closing that any Acquired Assets are still in the possession of Sellers or any of their Affiliates, Sellers will or will cause such Affiliates to promptly deliver such Acquired Assets to Buyers at no cost to Buyers. Should Sellers or Buyers, in their reasonable discretion, determine after the Closing that any Excluded Assets were delivered to Buyers, Buyers will promptly return them to Sellers at no cost to Sellers.

B. After the Closing, Sellers shall permit, and hereby authorize, Buyers to collect, in the name of Sellers, all Accounts Receivable constituting part of the Purchased Assets and to endorse with the name of any applicable Seller for deposit in Buyers’ accounts any checks or drafts received in payment thereof. Sellers shall promptly deliver to Buyers any cash, checks or other property that they may receive after the Closing in respect of any Accounts Receivable or other asset constituting part of the Purchased Assets.

2.2 **Assumption of Liabilities.** Subject to the terms and conditions set forth herein, the Buyers will assume, and will thereafter pay, perform and discharge as and when due, and will be liable with respect to the following, and only the following, liabilities and obligations of the Asset Sellers (collectively, the “**Assumed Liabilities**”):

2.2.1 All Liabilities of the Asset Sellers arising under any Contracts, licenses, permits, leases and other agreements included in the Acquired Assets and assigned or otherwise transferred to Buyers or any relevant Buyer Affiliate pursuant to the terms of this Agreement or the Transfer Agreements, excluding Cure Amounts (if any);

2.2.2 All Liabilities relating to the Acquired Assets and arising on or after the Closing, including Claims and other obligations relating to any Buyer's ownership or use of the Acquired Assets after the Closing;

2.2.3 Accounts Payable incurred after the Petition Date (excluding intercompany trade payables incurred in the Ordinary Course of Business owing to Sellers or their Affiliates as of the Closing Date);

2.2.4 All Products Liability for Products manufactured after Closing;

2.2.5 All Product Warranty Liabilities for Products manufactured after Closing;

2.2.6 All deferred revenue obligations set forth on the Final Statement of Adjusted Net Assets, including all obligations to fulfill orders relating to Products of the Business outstanding on the Closing Date;

2.2.7 Any and all Tax Claims, to the extent that they arise out of the period after Closing;

2.2.8 All Liabilities that Buyer Parent or any Buyer specifically assumes or agrees to pay for or be responsible for pursuant to the terms of this Agreement or any Ancillary Agreement;

2.2.9 Any Liability arising out of, resulting from, or relating to any Proceeding relating to an Assumed Liability, including any Proceeding which is pending as of the Closing Date;

2.2.10 Liabilities with respect to Transferred Asset Seller Employees for periods or portions thereof commencing on or after the Closing Date;

2.2.11 All Liabilities reflected on the Transferable Balance Sheet (actual amounts of such Liabilities will be as set forth on the Final Statement of Adjusted Net Assets);

2.2.12 All Liabilities otherwise specifically assumed in this Agreement or any Ancillary Agreement;

2.2.13 Any and all Environmental Claims for Environmental Damages with respect to Post-Closing Environmental Contamination and Post-Closing Compliance Matters (the “**Assumed Environmental Liabilities**”); and

2.2.14 All Claims made after Closing for Insured Liabilities.

2.2.15 All Liabilities included on Schedule 2.2.15.

2.3 **Retained Liabilities**. Each Asset Seller acknowledges and agrees that pursuant to the terms and provisions of this Agreement, Buyers will not assume, or become liable to pay, perform or discharge, any Liability or obligation of any Asset Seller, other than the Assumed Liabilities. In furtherance and not in limitation of the foregoing, neither Buyers nor any of their Affiliates shall assume, and shall not be deemed to have assumed, any debt, Claim, obligation or other Liability of any Asset Seller or any of its predecessor(s) or Affiliate(s) whatsoever (other than the Assumed Liabilities), including, but not limited to the following (collectively, the “**Retained Liabilities**”):

2.3.1 Tax Liabilities for periods or portions thereof ending on or before the Closing Date including deferred Taxes of any nature;

2.3.2 Any Liability of Sellers for administrative fees and expenses under Section 503(b) of the Bankruptcy Code, professional fees or expenses under Sections 328, 330 or 331 of the Bankruptcy Code, or any other fees or expenses associated with administration of the Filing Affiliates’ Bankruptcy Cases;

2.3.3 Liabilities related to the Excluded Assets;

2.3.4 Liabilities with respect to Transferred Asset Seller Employees for periods or portions thereof ending prior to the Closing Date except to the extent specifically provided for in Section 6.6 or the applicable Transfer Agreement;

2.3.5 All Products Liability for Products manufactured before Closing (“**Retained Products Liability**”);

2.3.6 Any amounts owing to Delphi, the Sellers or the Affiliates of Delphi by the Business (including intercompany trade payables) as of the Closing Date;

2.3.7 Except as expressly provided in this Agreement or any Ancillary Agreement, Liabilities under or that relate to (i) any Seller Employee Benefit Plan or any other employee benefit plan of any member of the Sellers’ Controlled Group, (ii) employment and employee benefits-related Claims, obligations and Liabilities of former employees arising at any time and relating to their employment with Seller prior to Closing, and (iii) employment and employee benefits-related Claims, obligations and Liabilities of Transferred Employees, in each case incurred in relation to the employee’s period of employment with the Seller prior to and including the Closing Date;

2.3.8 Any Liability arising out of any Proceeding relating to a Retained Liability which is pending as of the Closing Date;

2.3.9 Except as expressly provided in Section 2.2, any Liability of the Asset Sellers arising out of, relating to, or incurred in connection with the businesses retained by the Asset Sellers and which are not arising out of, relating to or incurred in connection with the Business;

2.3.10 All Debt Obligations of the Asset Sellers (other than (i) Accounts Payable assumed by Buyers pursuant to Section 2.2.3 hereof, (ii) Debt Obligations listed on Schedule 6.12, and (iii) Debt Obligations otherwise addressed through the Purchase Price adjustment and reflected on the Final Statement of Cash and Debt);

2.3.11 Any and all Environmental Claims for Environmental Damages with respect to Pre-Closing Environmental Contamination and Pre-Closing Compliance Matters (the “**Retained Environmental Liabilities**”);

2.3.12 All Liabilities of the Asset Sellers arising under any Contracts relating to any Retained Liabilities;

2.3.13 All Cure Amounts for Contracts included in the Acquired Assets;

2.3.14 Accounts payable incurred on or prior to the Petition Date;

2.3.15 All Product Warranty Liabilities for Products manufactured before Closing (“**Retained Product Warranty Liability**”); and

2.3.16 All Claims made before Closing for Insured Liabilities (“**Retained Insured Liabilities**”).

2.4 **Sale Company Liabilities.** Except as expressly provided herein, the Liabilities of the Sale Companies will not be affected by this Agreement and Sellers will have no obligation for such Liabilities.

2.5 **JV Company Liabilities.** Notwithstanding anything to the contrary herein, the Liabilities of the JV Companies will not be affected by this Agreement and the Sellers will have no obligation for such Liabilities.

2.6 **Deferred Items.**

2.6.1 **Non-Assignability.** To the extent that any Contract or Permit included in the Acquired Assets is not capable of being assigned (whether pursuant to Section 365 of the Bankruptcy Code or, if inapplicable, then pursuant to the terms of such Contract or other applicable law) to Buyer at the Closing without the Consent of the issuer thereof or the other party thereto or any third party (including a Governmental Entity) (“**Deferred Item(s)**”), this Agreement will not constitute an assignment thereof, or an attempted assignment, unless any such Consent is obtained.

2.6.2 **Efforts to Obtain Necessary Consents.** At Buyer's request, the applicable Seller will, at its expense, use commercially reasonable efforts, and the applicable Buyer will, at

its expense, cooperate with Sellers, to obtain the necessary Consents and to resolve the impracticalities of assignment referred to in Section 2.6.1 before or after the Closing.

2.6.3 **If Consents Cannot be Obtained.** To the extent that the Consents referred to in Section 2.6.1 are not obtained by the applicable Seller, or until the impracticalities of assignment referred to therein are resolved, such Sellers' sole responsibility with respect to such matters, notwithstanding Section 2.1.2, will be to use, during the twelve (12) month period commencing with the Closing, commercially reasonable efforts, at no cost to Sellers, to: (i) provide to Buyers the benefits of any Deferred Item; (ii) cooperate in any reasonable and lawful arrangement designed to provide such benefits to Buyers, without incurring any financial obligation to Buyers; and (iii) enforce for the account of Buyers and at the cost of Buyers any rights of Sellers arising from any Deferred Item referred to in Section 2.6.1 against such issuer thereof or other party or parties thereto; provided, however, that any such efforts shall be made with the consent of Buyers. Notwithstanding the foregoing, Sellers' obligations with respect to obtaining consents for the transfer of certain information technology licenses shall be subject to Section 6.11.5.

2.6.4 **Obligation of Buyer to Perform.** To the extent that Buyers are provided the benefits pursuant to Section 2.6.3 of any Deferred Item, Buyers will perform, on behalf of Sellers, for the benefit of the issuer thereof or the other party or parties thereto (including payment obligations) the obligations of Sellers thereunder or in connection therewith and if Buyers fail to perform to the extent required herein, Sellers, without waiving any rights or remedies that they may have under this Agreement or applicable Laws, may suspend their performance under Section 2.6.3 in respect of the instrument which is the subject of such failure to perform unless and until such situation is remedied; or Sellers may perform at Buyers' sole cost and expense, in which case Buyers will reimburse Sellers' costs of such performance immediately upon receipt of an invoice therefor.

2.6.5 **Standard of Care.** Sellers will have no Liability to any Buyer arising out of the provision of the benefits of the Deferred Items other than for gross negligence or willful misconduct and will have no Liability for actions taken in accordance with the request or direction of Buyer Parent or its Affiliates; provided such gross negligence or willful misconduct standard shall not apply with respect to the remittance of any collected accounts receivable to Buyer under any deferred items. Buyers will reimburse Sellers and will hold Sellers harmless from and against all Liabilities, incurred or asserted as a result of Sellers' post-Closing direct or indirect ownership, management or operation of the Deferred Items.

3. PURCHASE PRICE; ADJUSTMENT; ALLOCATION.

3.1 **Deposit Amount.** Not later than 5:00 p.m. (Eastern Standard Time) on the Business Day immediately following the entry of the Bidding Procedure Order on the Bankruptcy Court's docket, Buyer Parent shall deliver to the Escrow Agent pursuant to the terms of the Deposit Escrow Agreement \$9,500,000 in immediately available funds (such amount, together with the interest accrued thereon prior to the Closing, the "**Deposit Amount**"), to be held by the Escrow Agent in an interest bearing account reasonably acceptable to Buyer Parent to serve as an earnest money deposit under this Agreement, and to be released in accordance

with the following procedures (which procedures will be set forth in the Deposit Escrow Agreement):

3.1.1 On the Closing Date, Delphi and Buyer Parent will jointly instruct the Escrow Agent to deliver the Deposit Amount at Closing, by wire transfer of immediately available funds, to an account designated by Buyer Parent in the Deposit Escrow Agreement, to be retained by Buyer Parent;

3.1.2 Upon any termination of this Agreement by Delphi in accordance with Section 9.1.4, Delphi and Buyer Parent will jointly instruct the Escrow Agent to deliver the Deposit Amount, in accordance with the terms of the Deposit Escrow Agreement, by wire transfer of immediately available funds, to an account designated by Delphi in the Deposit Escrow Agreement, to be retained by Delphi; or

3.1.3 Upon termination of this Agreement by Buyers in accordance with any provision of Article 9 other than Section 9.1.4 or for any reason other than a Buyer breach, then Delphi and Buyer Parent will jointly instruct the Escrow Agent to deliver the Deposit Amount, in accordance with the terms of the Deposit Escrow Agreement, by wire transfer of immediately available funds, to an account designated by Buyer Parent in the Deposit Escrow Agreement, to be retained by Buyer Parent. The Deposit Amount is not property of the bankruptcy estate as that term is defined under 11 U.S.C. § 541(a) and shall not become property of any of the Filing Affiliates' bankruptcy estates at any time until released to Delphi. No liens or Encumbrances shall attach to the Deposit Amount until released to Delphi.

3.2 **Preliminary Purchase Price; Closing Statement.**

3.2.1 On the Closing Date and subject to the terms and conditions of this Agreement, in consideration of the Sale, if the Preliminary Adjusted Purchase Price is a positive number, Buyer Parent, on behalf of Buyers, will pay to the Escrow Agent or Delphi pursuant to Section 8.4 herein, an amount equal to the Preliminary Adjusted Purchase Price. In the event that the Preliminary Adjusted Purchase Price is a negative number, Delphi, on behalf of Sellers, will pay the amount of such Preliminary Adjusted Purchase Price to the Escrow Agent or Buyer Parent pursuant to Section 8.3.1. The "**Preliminary Adjusted Purchase Price**" shall be calculated as follows:

3.2.1.1 \$1.00 (which includes the KDAC Amount, the "**Preliminary Purchase Price**");

3.2.1.2 plus Capped Cash, as set forth on the Closing Statement ("**Estimated Capped Cash**"), up to the amount of Estimated Assumed Debt;

3.2.1.3 minus Assumed Debt, as set forth on the Closing Statement (the "**Estimated Net Debt**"); and

3.2.1.4 plus \$47.0 million if the Proposed Joint Venture is formed at or before Closing.

3.2.2 On the fifth (5th) day before Closing, Delphi will prepare (or cause to be prepared) in good faith and deliver to Buyer Parent, a closing statement, containing a calculation of the Estimated Assumed Debt and Estimated Capped Cash (the “**Closing Statement**”).

3.3 **Preparation of Closing Adjusted Net Assets Statement.**

3.3.1 Within sixty (60) days after the Closing Date, Delphi will prepare and deliver to Buyer Parent the Closing Adjusted Net Assets Statement (ii) a statement specifying the actual amount of Capped Cash and the actual amount of Assumed Debt as of the Closing Date (the “**Closing Cash and Debt Statement**”), and (iii) a calculation of the NTD/POS Adjustment Amount as of the Closing Date (the “**Closing NTD/POS Statement**” and together with the Closing Adjusted Net Assets Statement and the Closing Cash and Debt Statement, the “**Delphi Statements**”). The Closing Adjusted Net Assets Statement and the Closing Cash and Debt Statement will be prepared on a combined basis in accordance with Schedule 3.3.1, applied on a basis consistent with the Historical Financial Statements and, except as set forth on Schedule 3.3.1, prepared in accordance with GAAP applied consistently with the December 31, 2006 balance sheet that is part of the Historical Financial Statements and on a basis consistent with, and reflecting, all adjustments reflected on the Benchmark Net Assets Amount and eliminating the effect of currency fluctuations since December 31, 2006. The Closing Adjusted Net Assets Statement will be based on a physical inventory of the Inventory, consistent with past practice, to be taken jointly by the Parties within fifteen (15) Business Days after the Closing Date. Each Party's out-of-pocket costs associated with such physical inventory count will be borne separately by such Party.

3.3.2 Buyer Parent will, within the longer of (i) sixty (60) days after the delivery by Delphi of the Delphi Statements and (ii) 120 days following the Closing (the “**Review Period**”), complete its review of such statement. Each party will, after Closing and pending agreement or final determination of the Delphi Statements, allow the other and its Affiliates and their accountants, agents and advisers such access to the Combined Business, all relevant employees and all relevant records, information and other documentation (and will, upon request, provide copies thereof) as is reasonably necessary to enable each party to prepare the Delphi Statements (or their review thereof), including access to and the services of key personnel of the Combined Business. If Buyer Parent disagrees with any portion of the Delphi Statements, Buyer Parent will, on or before the Review Period, inform Delphi in writing (the “**Objection**”) of disagreements. Any Objection will specify in reasonable detail the nature of any disagreement so asserted. If no such Objection has been timely provided to Delphi; then: (a) the Closing Adjusted Net Assets Statement will be deemed to be the Final Statement of Adjusted Net Assets; (b) the Closing Cash and Debt Statement will be deemed to be the Final Statement of Cash and Debt, and (c) the Closing NTD/POS Statement will be deemed to be the Final Statement of NTD/POS and (d) Delphi's calculations thereon will be final and binding on the Parties of all items therein.

3.3.3 Delphi will then have thirty (30) days following the date it receives the Objection to review and respond to the Objection. If Delphi and Buyer Parent are unable to resolve all of their disagreements with respect to the determination of the foregoing items by the fifteenth (15th) day following Delphi's response thereto, after having used their good faith efforts to reach a resolution, they will refer their remaining differences to an independent accounting

firm mutually acceptable to Buyer Parent and Delphi (the “**CPA Firm**”), who will, acting as experts in accounting and not as arbitrators, determine on a basis consistent with the requirements of Section 3.3, and only with respect to the specific relevant items remaining disputed, whether and to what extent, if any, the Delphi Statements requires adjustment. Delphi and Buyer Parent will request the CPA Firm to use its commercially reasonable efforts to render its determination within thirty (30) days. In resolving any disputed item, the CPA Firm: (i) will be bound by the principles set forth in this Section 3.3.3 and Schedule 3.3.1; (ii) will limit its review to matters specifically set forth in the Objection that remain disputed; and (iii) will not assign a value to any item greater than the greatest value for such item claimed by either Party or less than the smallest value for such item claimed by either Party. The CPA Firm's determination will be conclusive and binding upon Delphi and Buyer Parent. Delphi and Buyer Parent will make reasonably available to the CPA Firm all relevant books and records, any work papers (including those of the Parties' respective accountants subject to any conditions such accountants may impose) and supporting documentation relating to the Delphi Statements, and all other items reasonably requested by the CPA Firm. The “**Final Statement of Adjusted Net Assets**” will be: (i) the Closing Adjusted Net Assets Statement if the Parties so agree or if so determined in accordance with Section 3.3.2; or (ii) if an Objection is made under Section 3.3.2, the Closing Adjusted Net Assets Statement, as adjusted pursuant to the agreement of the Parties, or as adjusted by the CPA Firm. The “**Final Statement of Cash and Debt**” will be: (i) the Closing Cash and Debt Statement if the Parties so agree or if so determined in accordance with Section 3.3.2; or (ii) if an Objection is made under Section 3.3.2, the Closing Cash and Debt Statement, as adjusted pursuant to the agreement of the Parties, or as adjusted by the CPA Firm. The “**Final Statement of NTD/POS**” will be: (i) the Closing NTD/POS Statement if the Parties so agree or if so determined in accordance with Section 3.3.2; or (ii) if an Objection is made under Section 3.3.2, the Closing NTD/POS Statement, as adjusted pursuant to the agreement of the Parties, or as adjusted by the CPA Firm. The fees, costs and expenses of the CPA Firm under this Section 3.3.3: (i) will be borne by Buyer Parent in the proportion that the aggregate dollar amount of such disputed items so submitted that are unsuccessfully disputed by Buyer Parent (as finally determined by the CPA Firm) bears to the aggregate dollar amount of such items so submitted; and (ii) will be borne by Delphi in the proportion that the aggregate dollar amount of such disputed items so submitted that are successfully disputed by Buyer Parent (as finally determined by the CPA Firm) bears to the aggregate dollar amount of such items so submitted. Whether any dispute is resolved by agreement between the Parties or by the CPA Firm, changes to the Delphi Statements may be made only for items as to which Buyer Parent has taken exception in the Objection. Except as specifically set forth in this Section 3.3.3 with respect to the fees, costs and expense of the CPA Firm, each Party will bear its own expenses incurred in this dispute resolution process, including fees of its accountants, attorneys and other agents.

3.4 **Post Closing Purchase Price Adjustment.**

3.4.1 **Payments by Delphi.**

3.4.1.1 If the amount of Adjusted Net Assets reflected in the Final Statement of Adjusted Net Assets is less than the Benchmark Net Assets Amount, then Delphi will pay to Buyer Parent an amount equal to such deficiency.

3.4.1.2 If the amount of Assumed Debt reflected in the Final Statement of Cash and Debt is greater than the Estimated Assumed Debt, then Delphi will pay to Buyer Parent an amount equal to such excess.

3.4.1.3 The NTD/POS Adjustment Amount (if any).

3.4.1.4 If the amount of Capped Cash reflected in the Final Statement of Cash and Debt is less than the amount of Estimated Capped Cash paid to Delphi at Closing, then Delphi will pay to Buyer Parent an amount equal to such deficiency.

3.4.1.5 The Normalized Working Capital Amount (to be paid concurrently with any payments made pursuant Section 3.4.1.1 or 3.4.2.1, as applicable).

3.4.2 Payments by Buyer Parent.

3.4.2.1 If the amount of Adjusted Net Assets reflected in the Final Statement of Adjusted Net Assets is greater than the Benchmark Net Assets Amount, then Buyer Parent will pay to Delphi an amount equal to such excess.

3.4.2.2 If the amount of Assumed Debt reflected in the Final Statement of Cash and Debt is less than the Estimated Assumed Debt, then Buyer Parent will pay to Delphi an amount equal to such deficiency

3.4.2.3 If the amount of Capped Cash reflected in the Final Statement of Cash and Debt is greater than the amount of Estimated Capped Cash paid to Delphi at Closing, then Buyer Parent will pay to Delphi an amount equal to such deficiency.

3.4.3 The amounts payable pursuant to this Section 3.4 will be paid in immediately available funds within three (3) Business Days after the ultimate determination of the Final Statement of Adjusted Net Assets, Final Statement of NTD/POS, and/or the Final Statement of Debt and Cash, as applicable. The Preliminary Adjusted Purchase Price plus or minus the amounts referred to in this Section 3.4 is referred to as the “**Purchase Price.**”

4. REPRESENTATIONS AND WARRANTIES OF SELLERS.

Each Seller represents and warrants severally to Buyers with respect to the Acquired Assets or Sale Securities being sold by such Seller (except that the Filing Affiliates represent and warrant, jointly and severally, with respect to the Acquired Assets and the Sale Securities of the Filing Affiliates), as follows:

4.1 **Organization.** Each Seller and Sale Company is a legal entity duly organized, validly existing and in good standing under the Laws of its jurisdiction of incorporation or organization. Each Seller and Sale Company has the full requisite corporate or other organizational power and authority to own, lease and operate its assets and to carry on its business as now being conducted, and is duly qualified or licensed or admitted to do business in the jurisdictions in which the ownership of its property or the conduct of its business requires such qualification or license, except where the failure to be so qualified or licensed has not had and would not reasonably be expected, individually or in the aggregate, to have a material

adverse effect on the ability of Sellers to consummate the transactions contemplated by this Agreement. Delphi has prior to the execution of this Agreement delivered true and complete copies of the certificate of incorporation and by-laws or similar Organizational Documents of each of the Sale Companies as in full force and effect on the date hereof.

4.2 **Authorization; Enforceability.** Subject to entry and effectiveness of the Bidding Procedures Order and the Sale Approval Order, as applicable, each Seller has the requisite corporate or other organizational power and authority to: (i) execute and deliver this Agreement and the Ancillary Agreements to which such Seller is a party; (ii) perform its obligations hereunder and thereunder; and (iii) consummate the transactions contemplated by this Agreement and the applicable Ancillary Agreements, including to own, hold, sell and transfer (pursuant to this Agreement) the Acquired Assets and the Sale Securities. Subject to entry and effectiveness of the Bidding Procedures Order and the Sale Approval Order, if applicable, the execution and delivery of this Agreement and the Ancillary Agreements by Delphi and each Seller that is a party to any of such agreements, and the performance by each of them of their respective obligations under any of such agreements, in the case of Delphi have been, and in the case of the other Sellers, prior to the Closing Date will be, duly authorized by all necessary corporate action on the part of such Person. This Agreement has been duly executed and delivered by Delphi, and the Ancillary Agreements will be duly executed and delivered by Delphi and each Seller, as applicable, and, assuming due authorization, execution and delivery by Buyer Parent and Buyers, constitutes, or will constitute, a valid and binding agreement of Delphi and each Seller, as applicable, enforceable against each of them in accordance with their respective terms, except: (a) as enforceability may be limited by applicable bankruptcy, reorganization, insolvency, moratorium and other Laws affecting the enforcement of creditors' rights generally from time to time in effect and by general equitable principles relating to enforceability; (b) that enforceability of Section 9.2 of this Agreement is subject to entry and approval of the Bidding Procedures Order; and (c) that enforceability of all other provisions of this Agreement is subject to entry and effectiveness of the Sale Approval Order.

4.3 **Capital Stock of the Sale Companies and JV Companies.**

4.3.1 Except as set forth on Schedule 4.3.1: (i) Sellers' equity interests in each of the Sale Companies and JV Companies is owned, directly or indirectly, by the relevant Securities Seller as set forth on Schedule 1 to the Agreement (which Schedule also sets forth the number and type of such equity interests held by each Seller); (ii) the Sale Securities are duly authorized, validly issued, fully paid up and non-assessable and are not subject to any preemptive rights; and (iii) there are no voting trust agreements or other contracts, agreements or arrangements, to which any Securities Seller is a party, restricting voting or dividend rights or transferability with respect to the Sale Securities.

4.3.2 Except as set forth on Schedule 4.3.2, there is no outstanding security, right, subscription, warrant, option, privilege or other agreement, commitment or contract, preemptive, contractual or otherwise that gives the right to: (i) purchase or otherwise receive or be issued any share capital or similar equity interest of a Sale Company or a JV Company or any security of any kind convertible into or exchangeable or exercisable for any share capital of a Sale Company or a JV Company; or (ii) receive or exercise any benefits or rights similar to any rights enjoyed by or accruing to a holder of share capital or similar equity interest of a Sale Company or a

JV Company, including any rights to participate in the equity or income of a Sale Company or a JV Company, or to participate in or direct the election of any directors of a Sale Company or a JV Company or the manner in which any share capital or similar equity interest of a Sale Company or a JV Company are voted.

4.3.3 At Closing upon payment of Purchase Price, Sellers will convey to Buyers valid and marketable title to (i) all of the issued and outstanding shares of capital stock of the Sale Companies, and (ii) all shares of the JV Companies currently owned by Sellers; in each case, free and clear of all Encumbrances except Permitted Encumbrances.

4.4 **Historical Financial Statements.**

4.4.1 Schedule 4.4.1(a) sets forth the unaudited combined balance sheets of the Combined Business as of December 31, 2005 and 2006 and the related unaudited combined statements of income for the years ended December 31, 2005 and 2006 (referred to as the “**Historical Financial Statements**”). Schedule 4.4.1(b) sets forth the unaudited assets and liabilities of the Combined Business as of December 31, 2006, which will be transferred to the Buyer (referred to as the “**Transferable Balance Sheet**”). Except as set forth on Schedule 4.4.2 and Schedule 3.3.1, and limited to Seller’s Knowledge with respect to the JV Companies, each of the Transferable Balance Sheet and each Historical Financial Statement is: (i) true, correct and complete in all material respects with respect to the purpose for which it was prepared, as of the date thereof, subject to the absence of notes and normal year end adjustments, (ii) consistent with prior practice, subject to the exceptions and adjustments described in Schedule 4.4.2 and Schedule 3.3.1, (iii) prepared from the accounting records of the Asset Sellers, Sale Companies and JV Companies, in accordance with the specific accounting treatments consistently used by Seller in preparation of its books and records as described in Schedule 4.4.2 and Schedule 3.3.1; (iv) with respect to the Historical Financial Statements, subject to the exceptions and adjustments set forth in Schedule 4.4.2 and Schedule 3.3.1, presents fairly in all material respects the financial condition and the results of operations of the Combined Business as of the respective dates of and for the periods referred to in such financial statements, (v) with respect to the Transferable Balance Sheet, adopts the same accounting principles, policies, treatments and categorizations as were used in the preparation of the Historical Financial Statements as there applied, including in relation to the exercise of accounting discretion and judgment; and (vi) in accordance with US GAAP. For the avoidance of doubt, paragraph (iii) shall take precedence over paragraphs (iv), (v) and (vi), and paragraphs (iv) and (v) shall take precedence over paragraph (vi).

4.4.2 Except as specifically reflected or reserved against in the December 31, 2006 balance sheet that is part of the Historical Financial Statements or otherwise disclosed on Schedule 4.4.2, there are no Liabilities that would be required to be disclosed in accordance with GAAP against, relating to or affecting the Acquired Assets or the Sale Companies, other than Liabilities incurred in the Ordinary Course of Business since December 31, 2006.

4.5 **No Conflicts or Approvals.** Subject to entry and effectiveness of the Bidding Procedures Order and the Sale Approval Order, except as set forth on Schedule 4.5, the execution, delivery and performance by Sellers of this Agreement and the Ancillary Agreements do not: (i) violate, conflict with or result in a breach by any of Delphi or Sellers of the

Organizational Documents of any of Delphi, the Sellers, the Sale Companies or the JV Companies; (ii) violate or result in a breach of any Governmental Order or Law applicable to any of Delphi or Sellers, the Sale Companies or the JV Companies or any of their respective properties or assets; (iii) require any Governmental Approval, except as set forth in this Agreement and in each case for consents, approvals, authorizations of, declarations or filings with the Bankruptcy Court, or (iv) result in a breach, right of acceleration, termination, modification or cancellation of any of the Material Contracts of Sellers or the Sale Companies; except: (x) as would not, individually or in the aggregate, have a Material Adverse Effect or a material adverse effect on the ability of Sellers to consummate the transactions contemplated by this Agreement; or (y) are excused by or unenforceable as a result of the filing of the Bankruptcy Cases or the applicability of any provision of or any applicable law of the Bankruptcy Code.

4.6 **Sufficiency of Acquired Assets.** Except as set forth on Schedule 4.6, the Acquired Assets and assets of the Sale Companies, together with the Intellectual Property rights to be licensed from Sellers to Buyers pursuant to Sections 6.11.1 and 6.11.4, the Contracts to be entered into by Buyers pursuant to the Separation Plan, and the services to be provided by Sellers to Buyers pursuant to the Transition Services Agreement, comprise all of the assets reasonably necessary to carry on the Business in all material respects as it is now being conducted.

4.7 **Compliance with Law; Permits.** Except as set forth on Schedule 4.7, the Business is currently in material compliance with all material Laws. Each of the Sale Companies possess all licenses, consents, approvals, permits and other Governmental Approvals (“**Permits**”) necessary to own, lease and operate its assets and conduct the Business as currently conducted, and the Asset Sellers possess all Permits necessary to own, lease and operate the Acquired Assets, except, in each case, where the failure to have such Permits would not have a Material Adverse Effect. The representations and warranties relating to Environmental Laws and with Environmental Permits are exclusively set forth in Section 4.14.

4.8 **Proceedings; Orders.** Except for the pendency of the Bankruptcy Cases, and for the Claims and other items set forth in Schedule 4.8 (and except with respect to compliance with Environmental Laws, which is covered by Section 4.14), there are no Proceedings or Orders pending against any of the Sale Companies or the Asset Sellers or, to the Knowledge of Sellers the JV Companies, and to the Knowledge of Sellers there are no Proceedings or Orders threatened against any of the Sale Companies, the Asset Sellers or the JV Companies with respect to the Combined Business.

4.9 **Absence of Certain Changes.** Except as set forth in Schedule 4.9 or as otherwise contemplated or expressly permitted by this Agreement, since December 31, 2006: (i) the Business has been conducted only in the Ordinary Course of Business; (ii) there has not been any change or development in or affecting the business or operations of the Sale Companies that has had, or would reasonably be expected to have, a Material Adverse Effect; and (iii) Sellers have not taken or failed to take any action that has or would materially violate any of the restrictions set forth in Section 6.1.1.

4.10 **Tax Matters.**

4.10.1 Each Sale Company and Asset Seller has: (i) duly and timely filed with the appropriate federal, state, local and foreign authorities or governmental agencies, all material Tax Returns required to be filed and, when filed, were true, correct and complete; and (ii) paid all material Taxes shown thereon as due and owing except in the case of Filing Affiliates Taxes which may have been prohibited by the Bankruptcy Code.

4.10.2 The Sellers and Sale Companies have each withheld and paid all material Taxes required to have been withheld and paid in connection with amounts paid or owing to any Transferred Employee.

4.10.3 Except as set forth in Schedule 4.10.3, no Sale Company is a party to any Tax allocation, Tax sharing agreement or Tax indemnity arrangement or has any liability for Taxes of any person under Treas. Reg. 1.1502-6 (or any similar provision of state, local or foreign law), as a transferee or successor, by contract or otherwise, under which any Buyer could be subject to Tax or other Liability after the Closing.

4.10.4 Except as set forth in Schedule 4.10.4, or as reflected in the Historical Financial Statements, no Sale Company has received any: (i) notice that there is a dispute or claim with respect to the potential underpayment of Taxes or other deficiency; or (ii) any inquiry with respect to any Tax Return. Except as disclosed in Schedule 4.10.4, all deficiencies asserted or assessments made as a result of any examinations with respect to, in connection with, associated with or related to, the Sale Companies have been fully paid or are fully reflected as a liability in the Historical Financial Statements.

4.10.5 [intentionally omitted]

4.10.6 No Sale Company is a party to any agreement, Contract, Arrangement or plan that has resulted or would result, separately or in the aggregate, in the payment of any excess parachute payments within the meaning of IRC Code Section 280G.

4.10.7 Except as set forth in Schedule 4.10.7, there are no tax liens on the Acquired Assets or on any of the assets of the Sale Companies that arose in connection with any failure (or alleged failure) to pay any Tax.

4.11 **Employee Benefits; Labor**

4.11.1 Schedule 4.11.1 contains a list of all U.S. Employees, Non-U.S. Employees, and employees of the Sale Companies, including for all such employees: (i) each such person's title or job/position/job code; (ii) each such person's job designation (i.e., salaried or hourly); (iii) each such person's location of employment; (iv) each such person's employment status (i.e., actively employed (including without limitation those on layoff status) or not actively at work (due to, e.g., illness, short-term disability, sick leave, authorized leave or absence, etc.)); (v) each such person's current annual base rate of compensation; (vi) each person's date of hire; and (vii) any material, individual specific provisions relating to such person's employment (e.g., non-compete agreement, separation pay agreement), in each case, to the extent permitted to be disclosed under applicable Law (including local privacy laws).

4.11.2 Schedule 4.11.2 sets forth a list of the Seller Employee Benefit Plans, including each Non-U.S. Benefit Plan.

4.11.3 Copies of the following materials have been delivered or made available to Buyer Parent with respect to each Seller Employee Benefit Plan to the extent applicable: (i) current plan documents, any related trust agreements, service provider agreements, insurance contracts or agreements with investment managers; (iii) the most recent summary plan description and summary of material modifications to the extent not included in the summary plan description in each case distributed to employees; (iv) current agreements and other documents relating to the funding or payment of benefits; and (v) the most recent actuarial valuation report, if applicable.

4.11.4 Except as set forth in Schedule 4.11.4 or where the failure to comply would not have a Material Adverse Effect, the Seller Employee Benefit Plans are in compliance with their terms and applicable requirements of ERISA, the Code and other Laws (if applicable). Each Seller Employee Benefit Plan and related trust which is intended to be qualified within the meaning of Section 401 or 501, as applicable, of the Code has received a favorable determination letter as to its qualification and to the Knowledge of Sellers, nothing has occurred that could reasonably be expected to adversely affect such determination.

4.11.5 Except as: (i) set forth in Schedule 4.11.5; and (ii) routine claims for benefits by participants and beneficiaries, there are no pending or, to the Knowledge of Sellers, material threatened Proceedings with respect to any Seller Employee Benefit Plans.

4.11.6 Except as set forth in Schedule 4.11.6, no event or condition has occurred in connection with which any of the Sale Companies or Sellers or any member of the Controlled Group (as defined below) could be subject to any material Liability or Encumbrance under Title IV of ERISA.

4.11.7 None of the Sale Companies nor any member of the Controlled Group (as defined below) currently have or for the past five (5) years has had an obligation to contribute to a “multiemployer plan” as defined in Section 3(37) of ERISA or Section 414(f) of the Code.

4.11.8 With respect to each group health plan that is subject to Section 4980B of the Code maintained by any entity described in this Section 4.11.8, the Sale Companies and each member of the Controlled Group (as defined below) have complied with the continuation coverage requirements of Section 4980B of the Code and Part 6 of Subtitle B of Title I of ERISA, except where the failure to so comply would not have a Material Adverse Effect. Except as set forth on Schedule 4.11.8, no Seller Employee Benefit Plan provides welfare coverage that extends after the termination of employment other than for continued coverage provided pursuant to the requirements of Section 4980B of the Code or other similar provision of state law. For purposes of this Agreement, “**Controlled Group**” means any trade or business (whether or not incorporated): (i) under common control within the meaning of Section 4001(b)(1) of ERISA with any of the Sale Companies; or (ii) which together with any of the Sale Companies is treated as a single employer under Section 414(t) of the Code.

4.11.9 Sellers are not in default in performing any of their obligations under any Seller Employee Benefit Plan or any related trust agreement or insurance contract. Except as set forth on Schedule 4.11.9, all contributions and other payments required to be made by Sellers to any Seller Employee Benefit Plan with respect to any period ending before or at the Closing date have been made or reserves adequate for such contributions or other payments have been or will be set aside therefor and have been or will be reflected in the Historical Financial Statements in accordance with GAAP. There are no material outstanding Liabilities of, or related to, any Seller Employee Benefit Plan other than Liabilities for benefits to be paid in the Ordinary Course of Business to participants in such Seller Employee Benefit Plan and their beneficiaries in accordance with the terms of such Seller Employee Benefit Plan. Except as set forth on Schedule 4.11.9, there are no Contracts or other arrangements providing for any bonus or other payments to any Transferred Employees arising as a result of the transactions contemplated hereby.

4.11.10 No transaction contemplated by this Agreement will result in liability under Sections 302(c)(ii), 4062, 4063, 4064, or 4069 of ERISA or otherwise, with respect to Sellers or Buyers or any corporation or organization controlled by or under common control with any of the foregoing within the meaning of Section 4001 of ERISA, and no event or condition exists or has existed which would reasonably be expected to result in any such liability with respect to the foregoing within the meaning of Section 4001 of ERISA.

4.11.11 Schedule 4.11.11 lists all material Collective Bargaining Agreements. Sellers have given access or delivered to Buyer true, correct and complete copies of each of the Collective Bargaining Agreements. Except as disclosed on Schedule 4.11.11, Sellers are, and for the past twelve (12) months have remained, in material compliance with each Collective Bargaining Agreement. With respect to the transactions contemplated under this Agreement, any notice required under any Law or Collective Bargaining Agreement has been or prior to Closing will be given, and Seller will be in compliance with all bargaining obligations with any employee representative.

4.11.12 Except as disclosed on Schedule 4.11.12, with respect to the Business: (i) there is no labor strike, dispute, slowdown or stoppage actually pending or, to Sellers' Knowledge, threatened against or involving Sellers or any Sale Company; (ii) neither Sellers nor any Sale Company has in the past three (3) years experienced any work stoppage or other labor difficulty or organizational activity relating to any of its employees; (iii) no labor grievance relating to any employee of Sellers or any Sale Company is pending as of the date of Schedule 4.11.12; and (iv) neither Sellers nor any Sale Company has any labor negotiations in process with any labor union or other labor organization. Except as set forth on Schedule 4.11.12 or as would not, have a Material Adverse Effect, there are no pending litigations, administrative proceedings, grievances, arbitrations, investigations or claims against Sellers or any Sale Companies whether under applicable Laws, Collective Bargaining Agreements, employment agreements or otherwise asserted by any present employee or former employee (or their representative) of any other Person as relates to the Business, including claims on account of or for: (a) overtime pay, other than overtime pay for work done during the current payroll period; (b) wages or salary for any period other than the current payroll period; (c) any amount of vacation pay or pay in lieu of vacation or time off; or (d) any violation of any

statute, ordinance or regulation relating to minimum wages or maximum hours at work, and, to Sellers' Knowledge, there are no such claims which have yet to be asserted.

4.11.13 With respect to each benefit plan, bonus, deferred compensation, severance pay, pension, profit-sharing, retirement, insurance, stock purchase, stock option, vacation pay, sick pay or other fringe benefit plan, arrangement or practice that is currently sponsored or maintained outside the jurisdiction of the United States by any Sale Company, that is not subject to the laws of the United States, and that covers an employee of a Sales Company that resides or works outside the United States (each a "**Non-U.S. Benefit Plan**"), the following representations are made with respect to those Non U.S. Benefit Plans:

A. all employer and employee contributions, to the extent directly paid by the employer, to each Non U.S. Benefit Plan required by law or by the terms of such Non U.S. Benefit Plan have been made, or, if applicable, accrued in accordance with US GAAP; and

B. each Non U.S. Benefit Plan required to be registered or approved has been registered or approved and has been maintained in good standing with applicable regulatory authorities. Each Non U.S. Benefit Plan is now and always has been operated in material compliance with all applicable Laws.

4.12 **Intellectual Property.**

4.12.1 Schedule 4.12.1.A, Schedule 4.12.1.B and Schedule 4.12.1.C, respectively, list all Patents and Patent applications, all Trademark registrations and applications therefor, and all Copyright registrations and applications therefor, included in the Purchased Intellectual Property. Except as: (i) set forth in Schedule 4.12.1.A; or (ii) instances in which such Patents or Patent applications are jointly owned with a third party (which are scheduled as such), and subject to Permitted Encumbrances and the rights and limitations established by the Material Contracts, Sellers own the entire right, title and interest in such Patents, Trademark and Copyright registrations and applications, and have the right to transfer Sellers' right, title and interest in them as set forth in this Agreement.

4.12.2 Subject to Permitted Encumbrances and the rights and limitations established by the Material Contracts, Sellers own or otherwise have the right to transfer all other Purchased Intellectual Property and license the Shared Intellectual Property as set forth in this Agreement. There are no licenses to Affiliates of Steering Technology other than those set forth in Schedule 4.12.2.

4.12.3 Except as set forth in Schedule 4.12.3, (i) Sellers have not to their Knowledge infringed, misappropriated or otherwise violated, and the operation of the Business as currently conducted does not to the Sellers' Knowledge infringe, misappropriate or otherwise violate any Intellectual Property rights of any third party to any extent that would have a Material Adverse Effect; and (ii) Sellers have no Knowledge of any allegation by any third party of Intellectual Property infringement or misappropriation, resulting from the operation of the Business during the last three (3) years that would have a Material Adverse Effect.

4.12.4 Except as set forth in Schedule 4.12.4, Sellers have no Knowledge of any material infringement, misappropriation or other violation of the Purchased Intellectual Property by any Person that would have a Material Adverse Effect.

4.12.5 Except as set forth on Schedule 4.12.5, (i) Delphi has received no notice of a claim by any third party contesting the validity, enforceability, use or ownership of any of the material Purchased Intellectual Property within the past three (3) years that to Delphi's knowledge is currently outstanding or is threatened; and (ii) Sellers have taken reasonable measures to protect the confidentiality and value of Trade Secrets included in the Purchased Assets.

4.13 Contracts

4.13.1 Schedule 4.13.1 sets forth a true and complete list of each of the following Contracts to which any of the Sale Companies, or any of the Asset Sellers with respect to the Business, is party or by which any of them is bound, other than Seller Employee Benefit Plans (collectively, the “**Material Contracts**”):

A. Contracts (other than purchase order Contracts) involving the expenditure by the Sale Companies or the Asset Sellers in respect of the Business of more than \$500,000 in any instance for the purchase of materials, supplies, equipment or services, excluding any such contracts that are terminable by the Sale Companies or the Asset Sellers without penalty on not more than one hundred eighty (180) days notice;

B. Indentures, mortgages, loan agreements, capital leases, security agreements or other agreements for the incurrence of material Debt Obligations;

C. Guarantees of obligations (other than endorsements made for collection) involving the potential expenditure by the Sale Companies or the Asset Sellers in respect of the Business after the date of this Agreement of more than \$500,000 in any instance;

D. Contracts under which any Seller or the Sale Companies has licensed material Purchased Intellectual Property to, or material Licensed Intellectual Property from, any other Person;

E. Partnership, joint venture agreements or other agreements involving a sharing of profits or expenses by the Sale Companies or the relevant Asset Seller party thereto with respect to the Business;

F. All Contracts containing any provision or covenant prohibiting or materially limiting the ability of any Sale Company to engage in any Business activity or in any region or compete with any Person;

G. All Contracts (other than purchase order Contracts with Affiliates) between the Sale Companies or Asset Sellers with respect to the Business, on the one hand, and any Seller or its officers, directors or Affiliates (other than the Sale Companies or any of the Asset Sellers with respect to the Business).

H. Contracts (other than purchase order Contracts) providing that a Sale Company or any Asset Seller in respect of the Business will receive future payments aggregating more than \$2,500,000 per annum or \$10,000,000 in the aggregate prior to the expiration of such Contract.

I. Collective Bargaining Agreements, Works Council agreements, and similar agreements with any labor organization or employee representative;

J. All letters of credit, performance bonds and other similar items issued and outstanding in connection with the Business; and

K. Agreements compromising, settling or resolving any material dispute affecting a Seller or a Sale Company pursuant to which, on or after the execution date of this Agreement, any Seller, with respect to a matter that would otherwise become an Assumed Liability, or any Sale Company will be required to pay consideration valued in excess of \$500,000 or to satisfy monitoring or reporting obligations to any governmental authority outside the Ordinary Course of Business.

4.13.2 Except as set forth in Schedule 4.13.2, and other than with respect to monetary defaults by Sellers under Material Contracts that are curable by payment of all Cure Amounts, if applicable, no event has occurred or would be reasonably likely to occur that constitutes a material default (except with respect to defaults that need not be cured under Section 365 of the Bankruptcy Code for Sellers to assume and assign such Material Contracts to Buyers, if applicable) by: (i) any of the Sale Companies or any Asset Seller under any Material Contract; or (ii) any other party to any Material Contract. Schedule 4.13.2 identifies all Post-Petition Contracts included within the Material Contracts, other than immaterial Post-Petition Contracts and open purchase orders entered into in the Ordinary Course of Business.

4.13.3 The Sellers have provided to Buyer Parent a true and correct copy of all written Contracts disclosed on Schedule 4.13.1 (other than purchase orders and those subject to confidentiality provisions that prohibit disclosure to third parties), in each case together with all amendments, waivers or other changes thereto.

4.14 **Environmental Matters.** Except as disclosed in Schedule 4.14, since January 1, 1999, to the Knowledge of Sellers:

4.14.1 The Business is in material compliance with Environmental Laws and with Environmental Permits applicable to the Business and the Real Property; and

4.14.2 None of the Sale Companies, or the Asset Sellers with respect to the Acquired Assets, have received any written notice, which is official and binding, from a Governmental Authority, alleging that the Business as currently operated violates in any material respects any Environmental Laws or Environmental Permits; and

4.14.3 The Sale Companies, and the Asset Sellers with respect to the Acquired Assets, have not received, and have no knowledge of the issuance of any Environmental Claim with respect to the Real Property;

4.14.4 Each Sale Company and Asset Seller with respect to the Acquired Assets has obtained and maintains in full force and effect all Environmental Permits required for the operation of the Business and occupancy of the Real Property, except for such failures to obtain and maintain in full force and effect Environmental Permits as would not cause a Material Adverse Effect;

4.14.5 No actions are pending, or to the Knowledge of Sellers threatened, to revoke, cancel, terminate or suspend any Environmental Permits, except as would not cause a Material Adverse Effect; and;

4.14.6 Sellers have delivered or otherwise made available in the Data Room to Buyers non privileged information in the possession of any Seller or any of its Affiliates of: (i) Phase I or Phase II environmental assessments of any Real Property; and (ii) any material reports, studies, analyses or test results pertaining to Hazardous Materials at, in, on, under or adjacent to any Real Property, or regarding Sellers' compliance with Environmental Laws applicable to the Business' use or ownership of any Real Property or applicable to any Real Property.

4.15 **Insurance.** Schedule 4.15(a) contains a complete and correct list, in all material respects, of all material policies of insurance, other than Insurance Policies relating to multiple business lines of Delphi, covering any of the assets primarily used in or relating to the Business, other than Excluded Assets indicating for each policy the carrier, risks insured, the amounts of coverage, deductible, expiration date and any material pending claims thereunder. With respect to the Transferred Insurance Policies, all such policies are outstanding and in full force and effect and neither the Sale Companies, the Asset Sellers nor the Person to whom any Policy has been issued has received any notice of cancellation or termination in respect of any Policy or is in default thereunder. Neither the Sale Companies, the Asset Sellers nor the Person to whom any Policy has been issued has received notice that any insurer under such Transferred Insurance Policies is denying coverage or defending under a reservation of rights clause.

4.16 **Personal Property Assets, Inventory.**

4.16.1 Except as set forth on Schedule 4.16.1, the Asset Sellers and Sale Companies have good title to, or hold by valid and existing lease or license, all Personal Property reflected as assets on the Transferable Balance Sheet or acquired after December 31, 2006, except with respect to assets disposed of in the Ordinary Course of Business since such date. All such Personal Property is free and clear of all Encumbrances, other than Permitted Encumbrances, and is in good working order and condition, ordinary wear and tear excepted.

4.16.2 The Sale Companies and the Asset Sellers, with respect to the Acquired Assets, will own, or have valid leasehold interests in, all Personal Property and Inventory being transferred to Buyers under this Agreement, and to Sellers' Knowledge, all transferred Personal Property used by the Business are in such condition (considering age and purpose for which they are used) as to enable the Business to be conducted as currently conducted without material disruption.

4.16.3 Except to the extent identified in Schedule 4.16.3, the Inventory included in the Acquired Assets and of each Sale Company will, as of the Closing, be (i) located at the

Real Property, (ii) of a quality usable and saleable in the Ordinary Course of Business, subject to normal allowances for spoilage, damage and outdated items, and (iii) free and clear of all Encumbrances other than Permitted Encumbrances.

4.16.4 Schedule 4.16.4 sets forth a list of substantially all machinery, equipment and capitalized tools with a book value greater than \$100,000 included in the Acquired Assets or owned by a Sale Company.

4.17 **Real Property.**

4.17.1 **Leased Properties.** Schedule 4.17.1 lists the address of all real property leased, subleased or equivalent leasehold rights in non-U.S. jurisdictions, by any of the Sale Companies or constituting Acquired Assets (the “**Leased Real Property**”), including any option to purchase the underlying property and leasehold improvements thereon and all security deposits deposited on or on behalf of Seller related to such leases. Delphi has made available to Buyer Parent true and complete copies of the leases (including all amendments, extensions, renewals, guaranties and other agreements with respect thereto) (the “**Leases**”) and subleases covering the Leased Real Property (as amended to the date of this Agreement). With respect to the Leased Real Property, each lease and sublease and except as otherwise specified on Schedule 4.17.1 or where the failure of any of the following to be true and correct has not and would not reasonably be expected to have a Material Adverse Effect:

A. The Leases are, to the Knowledge of Sellers, in all material respects, valid, binding, enforceable and in full force and effect, in accordance with its terms, except as such enforceability may be limited by applicable bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and other similar Laws relating to or affecting creditors’ rights generally and general equitable principles (whether considered in a Proceeding in equity or at law);

B. (i) None of the Sale Companies, or the Asset Sellers or, to the Knowledge of Sellers, any other party to the Leases thereunder, is in material breach under the Leases, other than with respect to monetary defaults by the Asset Sellers under the Leases that are curable by payment of all Cure Amounts, if applicable, and, to the Knowledge of Sellers, no event has occurred which, with the delivery of notice or passage of time or expiration of any grace period would constitute a material breach of any Sale Company’s or Asset Seller’s obligations under the Leases (except with respect to breaches that need not be cured under Section 365 of the Bankruptcy Code for the Filing Affiliates to assume and assign the Leases to Buyer, if applicable); and (ii) none of the Sale Companies or the Asset Sellers has received a notice of breach with respect to the Leases.

4.17.2 **Owned Properties.** Schedule 4.17.2 lists the address and of all real property owned by any of the Sale Companies or Asset Sellers or which constitutes Acquired Assets (the “**Owned Real Property**”). With respect to each such parcel of the Owned Real Property and except as otherwise specified on Schedule 4.17.2, the identified owner has good and marketable fee simple title, or equivalent title rights in non-U.S. jurisdictions, to the parcel of the Owned Real Property, free and clear of any Encumbrances, except for Permitted Encumbrances.

4.18 **No Brokers' Fees.** Sellers have employed no finder, broker, agent or other intermediary in connection with the negotiation or consummation of this Agreement or any of the transactions contemplated hereby for which Buyers, the Sale Companies or the JV Companies would be liable (including any claim for a finder's fee or brokerage commission).

4.19 **Affiliate Transactions.** Except as disclosed in Schedule 4.19, (i) no officer, director or Affiliate of any Seller provides or causes to be provided any assets, services or facilities used or held for use in connection with the Business, and (ii) the Business does not provide or cause to be provided any assets, services or facilities to any such officer, director or Affiliate.

4.20 **No Other Representations or Warranties.** Except for the representations and warranties contained in this Article 4, (i) the Sellers make no other express or implied representation or warranty to Buyers, and (ii) no Seller is making any representations with respect to any plan(s) of Buyers for the future conduct of the Business, or any implied warranties of merchantability or fitness for a particular purpose. For the avoidance of doubt, except for the representations and warranties contained in this Article 4, no warranty or representation is given on the contents of the documents provided in due diligence or with respect to the information contained in the Confidential Information Memorandum, Data Room, Management Presentations, reports or any financial forecasts or projections or other information furnished by Delphi or any Seller or their officers, directors, employees, agents or representatives or in any other documents or other information not contained in this Agreement or the Ancillary Agreements.

4.21 **Fair Disclosure.** The information set forth in each Section of the Schedules shall be deemed to provide the information contemplated by, or otherwise qualify, the representation and warranties of the Sellers set forth in the corresponding section or subsection of the agreement and any other representation of the Sellers, but only to the extent that it is reasonably apparent on the face of the Schedule that it applies to such other representation.

5. REPRESENTATIONS AND WARRANTIES OF BUYERS.

The Buyers hereby represent and warrant to Sellers as follows:

5.1 **Organization.** Each Buyer is a legal entity duly organized, validly existing and in good standing under the Laws of its jurisdiction of incorporation or organization. Each Buyer has the full requisite corporate or other organizational power and authority to own, lease and operate its assets and to carry on its business as now being conducted, and is duly qualified or licensed or admitted to do business and is in good standing in the jurisdictions in which the ownership of its property or the conduct of its business requires such qualification or license, except where the failure to be so qualified or licensed: (i) has not had and would not reasonably be expected, individually or in the aggregate, to have a material adverse effect on the ability of Buyers to consummate the transactions contemplated by this Agreement; or (ii) would not reasonably be expected, individually or in the aggregate, to have a material adverse effect on Buyers. Buyers have prior to the execution of this Agreement delivered true and complete copies of the certificate of incorporation and by-laws or similar Organizational Documents of each of the Buyers as in full force and effect on the date hereof.

5.2 **Authorization; Enforceability.** Each Buyer has the requisite corporate power and authority to execute and deliver this Agreement and the Ancillary Agreements and perform its obligations hereunder and thereunder. The execution and delivery of this Agreement and the Ancillary Agreements by each Buyer and the performance by each of them of their respective obligations hereunder and thereunder, in the case of Buyer Parent have been, and in the case of the other Buyers prior to the Closing Date will be, duly authorized by all necessary corporate action on the part of such Buyer and, upon such authorization, no other corporate or shareholder proceedings or actions are necessary to authorize or consummate this Agreement, the Ancillary Agreements or the transactions contemplated hereby or thereby. This Agreement has been duly executed and delivered by Buyer Parent, and the Ancillary Agreements will be duly executed and delivered by the applicable Buyers and, assuming due authorization, execution and delivery by Sellers, constitutes, or will constitute, a valid and binding agreement of the applicable Buyers, enforceable against each of them in accordance with their respective terms, except as may be limited by applicable bankruptcy, insolvency, fraudulent conveyance, reorganization, moratorium and other similar Laws relating to or affecting creditors' rights generally and general equitable principles (whether considered in a proceeding in equity or at law).

5.3 **No Conflicts or Approvals.** The execution, delivery and performance by each Buyer of this Agreement and the Ancillary Agreements to which it is a party and the consummation by Buyers of the transactions contemplated hereby and thereby do not and will not: (i) violate, conflict with or result in a breach by such Buyer of the Organizational Documents of any Buyer; (ii) violate, conflict with or result in a breach of, or constitute a default by any Buyer (or create an event which, with notice or lapse of time or both, would constitute a default) or give rise to any right of termination, cancellation or acceleration under, any note, bond, mortgage, indenture, deed of trust, license, franchise, permit, lease, contract, agreement or other instrument to which such Buyer or any of their properties or assets may be bound; (iii) violate or result in a breach of any Governmental Order or Law applicable to any Buyer or any of their respective properties or assets; or (iv) except for applicable requirements of the HSR Act, the EC Merger Regulation and other applicable Competition/Investment Law, require any Governmental Approval, except, with respect to the foregoing clauses (ii), (iii) and (iv) above, as would not, individually or in the aggregate, have a material adverse effect on the ability of Buyers to consummate the transactions contemplated by this Agreement.

5.4 **Proceedings.** There are no Proceedings pending or, to the Knowledge of Buyers, threatened against Buyers that could reasonably be expected to restrain, delay or inhibit the ability of Buyers to consummate the transactions contemplated by this Agreement. None of the Buyers is subject to any Governmental Order that could reasonably be expected to restrain, delay or otherwise inhibit the ability of Buyers to consummate the transactions contemplated by this Agreement.

5.5 **Solvency.** Upon the consummation of the transactions contemplated by this Agreement: (i) none of the Buyers will be insolvent; (ii) none of the Buyers or the other legal entities constituting the Business will be left with unreasonably small capital; (iii) none of the Buyers or the Business will have incurred debts beyond its ability to pay such debts as they mature; (iv) the capital of Buyers and the other legal entities constituting the Business will not be

impaired; and (v) immediately following Closing, Buyers individually and in the aggregate will have sufficient capital to continue the Business as a going concern.

5.6 **Anti-Money Laundering.** Buyers are in compliance with: (i) all applicable provisions of the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (Public Law 107-57) (“**USA PATRIOT Act**”) as amended and all regulations issued pursuant to it; (ii) Executive Order No. 13224 on Terrorist Financing, effective September 24, 2001, and relating to Blocking Property and Prohibited Transactions with Persons Who Commit, Threaten to Commit, or Support Terrorism; (iii) the International Emergency Economic Power Act (50 U.S.C. 1701 et seq.), and any applicable implementing regulations; (iv) the Trading with the Enemies Act (50 U.S.C. 50 et seq.), and any applicable implementing regulations; and (v) all applicable legal requirements relating to anti-money laundering, anti-terrorism and economic sanctions in the jurisdictions in which any Buyer operates or does business. Neither any Buyer nor any of its directors, officers or affiliates is identified on the United States Treasury Department Office of Foreign Asset Control's (“**OFAC**”) list of “Specially Designated Nationals and Blocked Persons” (the “**SDN List**”) or otherwise the target of an economic sanctions program administered by OFAC, and no Buyer is affiliated in any way with, or providing financial or material support to, any such persons or entities. Buyer Parent agrees that should it or any other Buyer, or any of their directors, officers or affiliates be named at any time prior to Closing on the SDN List, or any other similar list maintained by the U.S. Government, Buyer Parent will inform Delphi in writing immediately

5.7 **Investment Representations.**

5.7.1 Each Buyer who is acquiring Sale Securities is acquiring such Sale Securities for its own account solely for investment and not with a view to, or for sale in connection with, any distribution thereof in violation of the Securities Act or the applicable securities Laws of any other jurisdiction. Each Buyer agrees that it will not transfer any of the Sale Securities, except in compliance with the Securities Act and with the applicable securities Laws of any other jurisdiction.

5.7.2 Each Buyer is an “accredited investor” as defined in Rule 501(a) promulgated under the Securities Act.

5.7.3 Each Buyer understands that the acquisition of the Sale Securities to be acquired by it pursuant to the terms of this Agreement involves substantial risk. Each Buyer and its officers have experience as an investor in securities and equity interests of companies such as the ones being transferred pursuant to this Agreement and acknowledges that it can bear the economic risk of its investment and has such knowledge and experience in financial or business matters that each Buyer is capable of evaluating the merits and risks of its investment in the Sale Securities to be acquired by it pursuant to the transactions contemplated hereby.

5.7.4 Each Buyer further understands and acknowledges that the Sale Securities have not been registered under the Securities Act or under the applicable securities Laws of any other jurisdiction and agrees that the Sale Securities may not be transferred unless such transfer

is pursuant to an effective registration statement under the Securities Act or under the applicable securities Laws of any other jurisdiction, or, in each case, an applicable exemption therefrom.

5.7.5 Each Buyer acknowledges that the offer and sale of the Sale Securities has not been accomplished by the publication of any advertisement.

5.8 No Inducement or Reliance; Independent Assessment.

5.8.1 With respect to the Sale Securities, the Acquired Assets, the Business or any other rights or obligations to be transferred hereunder or under the Transfer Agreements or pursuant hereto or thereto, the Buyers have not been induced by and have not relied upon any representations, warranties or statements, whether express or implied, made by Delphi, any of its Affiliates, or any agent, employee, attorney or other representative of Delphi representing or purporting to represent Delphi or any Seller that are not expressly set forth herein or in the Transfer Agreements (including the Schedules and Exhibits hereto and thereto), whether or not any such representations, warranties or statements were made in writing or orally, and none of Delphi, any Affiliate of Delphi, or any agent, employee, attorney, other representative of Delphi or other Person will have or be subject to any Liability to Buyer Parent, any Buyer or any other Person resulting from the distribution to Buyer Parent, or Buyer Parent's use of, any such information, including the Confidential Information Memorandum and any information, documents or material made available in the Data Room or any Management Presentations or in any other form in expectation of the transactions contemplated by this Agreement.

5.8.2 Buyer Parent acknowledges that it has made its own assessment of the present condition and the future prospects of the Business and is sufficiently experienced to make an informed judgment with respect thereto. Buyer Parent acknowledges that, except as expressly set forth in the representations and warranties contained in Article IV of this Agreement, neither Delphi nor any of its Affiliates has made any warranty, express or implied, as to the prospects of the Business or its profitability for Buyer Parent, or with respect to any forecasts, projections or business plans prepared by or on behalf of Delphi and delivered to Buyer Parent in connection with Buyer Parent's review of the Business and the negotiation and the execution of this Agreement.

5.9 **Financial Ability.** Buyers have the financial ability and will have available at Closing, sufficient Cash in immediately available funds to pay the Preliminary Purchase Price and thereafter to pay the Purchase Price if greater than the Preliminary Purchase Price, and all costs, fees and expenses necessary to consummate the transactions contemplated by this Agreement.

5.10 **Adequate Assurance of Future Performance.** The Buyers have provided or will be able to provide, at or prior to Closing, adequate assurance of their future performance under each Assumed U.S. Contract to the parties thereto (other than Sellers) in satisfaction of Section 365(f)(2)(B) of the Bankruptcy Code, and no other or further assurance will be necessary thereunder with respect to any Assumed U.S. Contract. Buyer Parent acknowledges and agrees that if is necessary to provide a Contract counter-party with additional assurances to satisfy Buyers' obligations to provide adequate assurance in accordance with this

Section 5.10, all such costs and expenses or other actions required will be borne and performed by Buyers without recourse to Sellers.

5.11 **No Brokers' Fees**. Buyers have employed no finder, broker, agent or other intermediary in connection with the negotiation or consummation of this Agreement or any of the transactions contemplated hereby for which Sellers would be liable.

5.12 **Compliance with Laws**. Buyers are in compliance with all Laws applicable to Buyers, except with respect to those violations that could not reasonably be expected to result in the issuance of an order restraining, enjoining or otherwise prohibiting Buyers from consummating the transactions contemplated by this Agreement.

6. COVENANTS AND AGREEMENTS.

6.1 Conduct of Business between Signing and Closing.

6.1.1 Except as: (i) contemplated by this Agreement; (ii) disclosed on Schedule 6.1.1; (iii) required by Final Order of the Bankruptcy Court (pursuant to a motion, application or other request made by or on behalf of a Person other than any Seller or any Affiliates of any Seller); or (iv) required by or resulting from any changes of applicable Laws, from and after the date of this Agreement and until the Closing, Delphi will cause the Asset Sellers and the Sale Companies to (a) conduct the operations of the Business in the Ordinary Course of Business, (b) use commercially reasonable efforts to preserve intact the Business, to keep available the services of its current employees and agents (provided Sellers shall not be obligated to institute a retention or similar program) and to maintain its relations and good will with its suppliers, customers, distributors and any others with whom or with which it has business relations, (c) maintain appropriate levels of Inventory and (d) not take any action inconsistent with this Agreement or with the consummation of the Closing. Except: (x) as contemplated by this Agreement or as disclosed on Schedule 6.1.1; or (y) as required by Final Order of the Bankruptcy Court (pursuant to a motion, application or other request made by or on behalf of a Person other than any Seller or any Affiliates of any Seller), from and after the date of this Agreement and until the Closing, Delphi will cause the Asset Sellers with respect to the Business and the Sale Companies to refrain from doing any of the following without the prior written consent of Buyer Parent (which consent will not be unreasonably withheld or delayed):

A. Split, combine or reclassify any capital stock or other equity interests or purchase or sell any capital stock or other equity interests of any Sale Company or JV Company or grant or make any option, subscription, warrant, call, commitment or agreement of any character in respect of any such capital stock or other equity interests; provided, however, that this will not limit the ability of any Sale Company or JV Company to pay cash dividends or distributions to Delphi or any of its Affiliates between the date hereof and the Closing Date;

B. Sell or otherwise dispose of Acquired Assets and assets of any Sale Company having an aggregate value exceeding \$500,000, excluding sales of Inventory and sales of receivables to financial institutions or credit collection agencies, in each case in the Ordinary Course of Business;

C. Merge or consolidate any Sale Company or JV Company with or into any other Person or enter into any agreement requiring any such merger or consolidation;

D. In the case of any Sale Company, acquire Assets or commit to capital expenditures (or in the case of any Asset Seller, acquire Assets or commit to capital expenditures with respect to assets that would become Purchased Assets) with an aggregate value exceeding \$1,000,000, in each case excluding acquisitions of Assets or capital expenditures made in the Ordinary Course of Business in accordance with the Business' budgeted capital expenditures;

E. (i) In the case of any Sale Company, incur, assume or guarantee any Debt Obligations in excess of \$1,000,000 or voluntarily purchase, cancel, prepay or otherwise provide for a complete or partial discharge in advance of a scheduled payment date with respect to any material Debt Obligations (in each case, other than intercompany Debt Obligations that are repaid on or before Closing); and (ii) in the case of any Seller with respect to the Business, incur, assume or guarantee any Debt Obligation that would become an Assumed Liability;

F. Incur any Encumbrance on any assets of any Sale Company or any Acquired Assets, in each case, other than Permitted Encumbrances;

G. Increase the cash compensation or grant the right to receive any severance, termination or retention pay of the Transferred Employees other than: (i) in the Ordinary Course of Business; or (ii) as required by any agreement in effect as of the date hereof or as required by Law;

H. Enter into or amend any Seller Employee Benefit Plan, the consequence would be to increase any Liability to be assumed by Buyers;

I. Enter into any new transaction with an Affiliate;

J. Settle or compromise any Proceeding in excess of \$2,500,000 with respect to an Assumed Liability, except for an amount less than or equal to that reserved on the Transferable Balance Sheet in respect of such settled or compromised Proceeding;

K. Hire any individual with a base salary in excess of \$150,000 per annum;

L. With respect to the Sale Companies, make any material election relating to Taxes (except such that are consistent with past practice) or settle or compromise any material Tax liability or amend any material Tax return;

M. Make any material change in the accounting methods or practices followed by the Business (other than such changes that are: (i) required by Law; (ii) made in conformance with GAAP; or (iii) required in connection with the preparation of the Historical Financial Statements);

N. Enter into any partnership or joint venture agreement between any Sale Company and any other Person;

O. Enter into, terminate or make any material amendment to a Material Contract (excluding Collective Bargaining Agreements) other than in the Ordinary Course of Business;

P. Amend any Organizational Document of any Sale Company or the JV Companies;

Q. Make any material change in its methods of management, marketing, accounting or operating or practices relating to payments;

R. Fail to maintain insurance in a manner consistent with Sellers' past practice; or

S. Agree or commit to do any of the foregoing.

6.2 **Bankruptcy Actions.**

6.2.1 As soon as practicable after the execution of this Agreement, Delphi will, and will cause the other Sellers that are Filing Affiliates to, file a motion or motions (and related notices and proposed orders) (the “**Sale Motion**”) with the Bankruptcy Court and will use commercially reasonable efforts to obtain the approval and entry of (i) the Bidding Procedures Order, which order shall substantially conform to the provisions set forth in Exhibit 6.2.1.A (the “**Bidding Procedures Order**”) and (ii) the Sale Approval Order, which order shall substantially conform to the provisions set forth in Exhibit 6.2.1.B (the “**Sale Approval Order**”).

6.2.2 Delphi will use commercially reasonable efforts to comply (or obtain an order from the Bankruptcy Court waiving compliance) with all requirements under the Bankruptcy Code and Federal Rules of Bankruptcy Procedure in connection with obtaining approval of the sale of the Purchased Assets under the Agreement, including serving on all required Persons in the Bankruptcy Cases (including all holders of Encumbrances and parties to the Contracts comprising the Acquired Assets), notice of the Sale Motion, the Sale Hearing (as hereinafter defined) and the objection deadline in accordance with Rules 2002, 6004, 6006 and 9014 of the Federal Rules of Bankruptcy Procedure (as modified by orders of the Bankruptcy Court), the Bidding Procedures Order or other orders of the Bankruptcy Court, including General Order M-331 issued by the United States Bankruptcy Court for the Southern District of New York, and any applicable local rules of the Bankruptcy Court.

6.3 **Assumed Contracts; Cure Amounts.**

6.3.1 Concurrently with the filing of the Sale Motion, Delphi will, pursuant to a motion (which motion may be incorporated into the Sale Motion), move to assume and assign to Buyers the Pre-Petition Contracts, including those listed on Schedule 6.3, and assign the Post-Petition Contracts to Buyer (collectively, the “**Assumed and Assigned Contracts**”) and will provide notice thereof to the Contract counterparties and all other parties in accordance with all applicable Bankruptcy Rules as modified by orders of the Bankruptcy Court. Delphi shall pay

all Cure Amounts as agreed to by Delphi and the Contract counter-party, or, absent such agreement, by order of Bankruptcy Court in the time and manner specified by the Sale Approval Order. Such motion or subsequent notice shall identify the specific Cure Amount proposed for each Pre-Petition Contract and state that if not objected to by the objection deadline through a duly-filed pleading, such Cure Amount shall be the only cure required to assume such Contract pursuant to Section 365 of the Bankruptcy Code and/or assign it to Buyer and that such counter-party shall be barred and enjoined from asserting against Buyer, the Purchased Assets and Sellers that any additional defaults, breaches, or claims of pecuniary loss exists with respect to such Contract. Buyer shall have the ability to add or delete Contracts to Schedule 6.3 up and through the time of the Sale Hearing in its sole and absolute discretion so long as the appropriate notice is provided to the Contract counter-party and any delay in approval of the assignability of and Cure Amount for such additional Contracts shall not affect the Closing; and after the Sale Hearing and up to the time of the Closing, Buyer shall have the ability to add Contracts to Schedule 6.3 so long as the appropriate notice and time period for objection is provided to the Contract counter-party and any delay in approval of the assignability of and Cure Amount for such additional Contracts shall not affect the Closing. In the Sale Motion, Delphi shall provide for a mechanism reasonably satisfactory to Buyer to ensure that those Contracts to be assumed and assigned to Buyer at Closing are actually assigned to Buyer at Closing notwithstanding any contested Cure Amounts.

6.4 Non-Competition.

6.4.1 Delphi undertakes and agrees with Buyer Parent that for a period of four (4) years after the Closing Date, except with the consent of Buyer Parent, Delphi will not, and will procure that each Affiliate of Delphi will not, either on its own account or in conjunction with or on behalf of any person, firm or company, whether by sales, marketing or other activities, carry on or be engaged, whether as a shareholder, licensor of Intellectual Property, director, employee, partner or agent in carrying on any business which is engaged in the design, development, manufacture, remanufacture or sale of Products as carried on by the Business at the Closing Date (a “**Competitive Business**”); provided, however, that the restrictions contained in this Section 6.4.1 will not prohibit, in any way: (i) the acquisition of a controlling interest or merger with any Person, or a division or business unit thereof, which is not primarily engaged in a Competitive Business, provided that, Delphi will use commercially reasonable efforts to divest, as soon as practicable after such acquisition or merger, any portion of the business of such Person that constitutes a Competitive Business if the Competitive Business accounts for more than \$250,000,000 in annual sales; (ii) the acquisition by Delphi or any of its Affiliated companies, directly or indirectly, of a non-controlling ownership interest in any Person or a division or business unit thereof, or any other entity engaged in a Competitive Business, if the Competitive Business accounts for fifteen (15%) percent or less of the sales or fifteen (15%) percent or less of the value of the acquired business at the date of such acquisition (whichever is the greater); (iii) the acquisition by Delphi or any of its Affiliated companies, directly or indirectly, of less than five (5%) percent of the publicly traded stock of any Person engaged in a Competitive Business; (iv) provision of consulting services to, the license of any technology that Delphi or any Delphi Affiliate owns or has license to use to, or the financing (on its own behalf or on behalf of any other Person) of any Person for the purpose of designing or manufacturing on behalf of Delphi or any Delphi Affiliate or selling to Delphi or any Delphi Affiliate components and parts for automotive applications, other than the current or future Products; (v) consistent

with Delphi's troubled supplier practices, any direct or indirect activities of Delphi or any Delphi Affiliate to advise, operate, manage or finance a troubled supplier of Delphi or its Affiliates; or (vi) any business or activity conducted by Delphi or any Affiliate, joint venture (including KDAC), subsidiary or division of Delphi (excluding the Business) and any natural extensions thereof as of the Closing Date (each of which will be deemed not to breach this Section 6.4.1), including: (a) any activity conducted by KDAC; (b) the design, development, manufacture, remanufacture, or sale of sub-components of the type set forth on Schedule 6.4.1 of the Products and of integrated vehicle controllers containing steering functionality (provided that Delphi will be restricted from using the steering algorithms included in the Purchased Intellectual Property for such purposes) ; and (c) the sale and distribution of Products in the independent aftermarket.

6.4.2 In the event that the covenants contained in Section 6.4.1 are more restrictive than permitted by Law, the Parties agree that the covenants contained in Section 6.4.1 will be enforceable and enforced to the extent permitted by Law.

6.4.3 **Option.**

A. If, within four (4) years after the Closing Date, Delphi acquires a Competitive Business whose annual sales are in excess of the limits established in Section 6.4.1 clause (i) above, Delphi will use commercially reasonable efforts to divest, as soon as practicable after such acquisition or merger, any portion of the Business of such Person that constitutes a Competitive Business (an “**After-Acquired Business**”). In the case of such acquisition, Delphi promptly will grant to Buyer Parent an option to acquire the portion of the After-Acquired Business which engages in the Competitive Business (the “**Restricted Portion**”) at a price and upon such other terms and conditions to be agreed upon by Delphi and Buyer Parent, taking into account prevailing market conditions.

B. With respect to the option provided for in Section 6.4.3.A, Delphi shall give written notice to Buyer Parent of such option within thirty (30) days after the acquisition of the After-Acquired Business (the “**Option Notice**”). Within thirty (30) days after Buyer Parent's receipt of the Option Notice, Buyer Parent shall notify Delphi in writing whether it exercises such option. If Buyer Parent exercises the option, Delphi and Buyer Parent shall use their good faith efforts to negotiate the price of Buyer Parent's purchase of the Restricted Portion. If, within thirty (30) days after Buyer Parent exercises such option, Buyer Parent and Delphi are unable to agree on the purchase price for the Restricted Portion of the After-Acquired Business, or if Buyer Parent declines to exercise the option of to acquire the Restricted Portion of the After-Acquired Business, then within fifteen (15) days thereafter, Delphi or its Subsidiary shall initiate preparations to conduct an “auction” of the Restricted Portion of the After-Acquired Business. Delphi or its Subsidiary shall be obligated to use commercially reasonable efforts complete the auction within six (6) months after the date that Delphi or its Subsidiary becomes obligated to conduct an auction. Such a sale shall be conducted by Delphi or its Subsidiary consistent with prevailing market practices for the so-called “auction” of a business. Buyer Parent shall be invited to participate in such auction, but shall not be obligated to do so.

6.5 Tax Matters; Cooperation; Preparation of Returns; Tax Elections.

6.5.1 Asset Sellers will be responsible for the preparation and filing of all Tax Returns of Asset Sellers for all tax periods ending on or prior to the Closing, including without limitation amended returns, applications for loss carryback refunds and applications for estimated tax refunds. Buyers will make available to Delphi during normal business hours (and to Delphi's accountants and attorneys) any and all books and records and other documents and information in its possession or control reasonably requested by Delphi to prepare these Tax Returns. Delphi will be responsible for and will make all payments required with respect to any such Tax Returns.

6.5.2 For Sale Companies and JV Companies, Delphi will be responsible for the preparation and filing of all Tax Returns for all tax periods that are due on or prior to the Closing, including without limitation amended returns, applications for loss carryback refunds and applications for estimated tax refunds.

6.5.3 For Sale Companies and JV Companies, Buyers will be responsible for the preparation and filing of all Tax Returns for all periods that are due after the Closing (other than for Taxes with respect to periods for which the consolidated, unitary and combined Tax Returns of Delphi will include the operations of the Business). For Sale Companies only, Buyer Parent will make all payments required with respect to any such Tax Return and shall be entitled to reimbursement from Sellers for the pre-Closing portion of such Taxes to the extent such Taxes were not already paid or otherwise reflected in the Closing Adjusted Net Assets Statement.

6.5.4 Sellers shall indemnify Buyers for any and all Taxes of the Sale Companies relating to periods ending on or prior to the Closing Date to the extent not provided for in the Closing Adjusted Net Assets Statement. Any indemnification pursuant to this Section 6.5.4 with respect to Delphi Polska Automotive Systems Sp. for any taxable year for Taxes shall be indemnified only to the extent such Taxes exceed the "tax benefit" (defined below) recognized by Delphi Polska Automotive Systems Sp. with respect to such taxable year. For purposes of this Section 6.5.4, Delphi Polska Automotive Systems Sp. shall be deemed to recognize a tax benefit with respect to a taxable year if, and to the extent that, Delphi Polska Automotive Systems Sp.'s cumulative liability for Taxes through the end of such taxable year, calculated excluding any Tax items attributable to Tax losses and credit carryforwards existing on the Closing Date exceeds Delphi Polska Automotive Systems Sp.'s actual cumulative liability for Taxes through the end of such taxable year, calculated by taking into account any tax items attributable to the Tax losses and credit carryforwards existing on the Closing Date (to the extent permitted by relevant Tax law, and treating such Tax items as the last items claimed for any taxable year) provided, however, that if a tax benefit is subsequently reduced or eliminated due to a determination by a taxing authority that the Tax losses or credit carryforwards were not available in any particular year to offset a Tax of Delphi Polska Automotive Systems Sp., Sellers shall indemnify Buyer for the amount of any Taxes that would have been indemnified pursuant to this Section 6.5.4, by calculating the indemnification obligation amount (if any) based on the reduction or elimination of the tax benefits.

6.5.5 The Sellers and the Buyers will use commercially reasonable efforts and cooperate in good faith to exempt the sale, conveyance, assignments, transfers and deliveries to

be made to the Buyers hereunder from any transfer, documentary, sales, use, registration, recording, stamp, value-added and other such taxes (including all applicable real estate transfer taxes, but excluding any taxes based on or attributable to income or gains) and related fees (including notarial fees as well as any penalties, interest and additions to tax) ("**Transfer Taxes**") payable in connection with such sale, conveyance, assignments, transfers and, deliveries, to the extent provided in the Sale Approval Order, in accordance with Section 1146 of the Bankruptcy Code. If Bankruptcy Court approval is granted for such exemption, then any instrument transferring the Purchased Assets to the Buyers will contain the following or similar endorsement:

Because this [instrument] has been authorized pursuant to Order of the United States Bankruptcy Court for the Southern District of New York relating to a chapter 11 plan of [Seller], it is exempt from transfer taxes, stamp taxes, or similar taxes pursuant to 11 U.S.C. § 1146.

To the extent not exempt under Section 1146 of the Bankruptcy Code and approved in the Sale Approval Order, such Transfer Taxes arising out of or incurred in connection with this Agreement will be borne by the party upon whom the applicable law regulation or custom of the jurisdiction imposes the obligation to pay or, where no law, regulation or custom exists shall be paid by the Buyer. The party that is legally required to file a Tax Return relating to Transfer Taxes will be responsible for preparing and timely filing such Tax Return.

6.5.6 Delphi and Buyer Parent will cooperate in connection with: (i) the preparation and filing of any Tax Return, Tax election, Tax consent or certification or any claim for a Tax refund; (ii) any determination of liability for Taxes; and (iii) any audit, examination or other proceeding in respect of Taxes related to the Business or the Acquired Assets. Such cooperation includes direct access to accounting and finance personnel.

6.5.7 Sellers will, in their sole discretion, cooperate in good faith with Buyers and Buyers' agents to minimize any US federal and state payroll tax liabilities that either party may bear, including that the payroll taxes of the U.S. Transferred Employees will be treated in accordance with the Alternate Procedure set forth in Section 5 of the Revenue Procedure 2004-53.

6.5.8 Sellers will provide Buyers with such certifications as are necessary to exempt all payments made hereunder from withholding under Internal Revenue Code Section 1445.

6.5.9 Buyer Parent will not make any election under Internal Revenue Code Section 338 for any Sale Company or JV Company without the written consent of the Securities Sellers.

6.5.10 Sellers will assign to Buyers, and will cooperate with Buyers to obtain any necessary approvals or consents to affect such assignment, any and all interests in, or rights to, any property tax abatements, incentive agreements, or other similar arrangements with any taxing authority primarily related to the Business or the Acquired Assets to the extent allowed under applicable law; provided, however, that Buyers shall pay to Sellers promptly upon

receiving such credit (the "Brownfield Tax Credit Amount") an amount equal to (i) the amount of any credits attributable to the Steering Buena Vista Brownfield Tax Credit Agreement for Project number M-0505 that are received and utilized by Buyers to offset their tax liability under the Michigan Single Business Tax (or any successor tax) for any taxable period ending after the Closing Date, multiplied by (ii) a fraction, the numerator of which is the qualified expenditures made by Sellers pursuant to the Steering Buena Vista Brownfield Tax Credit Agreement for Project number M-0505 prior to the Closing Date, and the denominator of which is the total amount of all qualified expenditures made pursuant to the Steering Buena Vista Brownfield Tax Credit Agreement for Project number M-0505. The amount of expenditures made by Sellers prior to the Closing Date will be determined based on verifiable documentation provided by Seller. Seller and Buyer agree to treat any payments made pursuant to this Section 6.5.10 as adjustments to the Purchase Price for all Tax purposes.

6.6 **Employees; Benefit Plans; Labor Matters.** Seller and Buyer will collectively update Schedule 4.11.1 as of the day prior to Closing.

6.6.1 **Transferred Non-U.S. Employees.** Effective as of the Closing, the relevant Buyer will assume the employment Contracts and all related obligations of any Non-U.S. Employees if and to the extent required by applicable Transfer Regulations or the applicable Transfer Agreement, and will take all necessary steps to assume the employment and related obligations of all employees employed by the Sale Companies immediately prior to Closing. In addition, the Parties will use commercially reasonable efforts to cause any employment Contracts and/or continued employment (as applicable) of Non-U.S. Employees whose Contracts or continued employment (as applicable) do not transfer by their reporting to work, by operation of Law (including a Transfer Regulation), by operation of this Agreement or otherwise to be novated from the relevant Asset Seller or other Seller-Affiliated employer to the relevant Buyer or other Buyer-Affiliated employer in accordance with the terms of the applicable Transfer Agreement.

6.6.2 **Transferred U.S. Employees.**

A. Effective as of the Closing, the relevant Buyer will offer employment to all U.S. Employees, including employees on layoff. U.S. Employees who accept Buyers' offer of employment (by reporting to work or otherwise) will be referred to as Transferred U.S. Employees.

B. For all Transferred U.S. Employees designated as U.S. Salaried Employees, Buyers' offer of employment will be on terms that provide salary and benefit packages substantially comparable in the aggregate to those in place at Sellers immediately prior to Closing. Prior to tendering such offers, Buyers will provide Sellers with information sufficient to satisfy Sellers that such offers meet the "substantially comparable in the aggregate" requirement. Sellers' satisfaction that Buyers' offers meet this requirement will not be unreasonably withheld. For all Transferred U.S. Salaried Employees, Buyers will maintain the requisite level of compensation and benefits for a minimum of one (1) year from the Closing Date; provided, however, that, where the level of compensation or benefits of any such employees is governed by a Contract containing a different duration period, Buyers will abide by the terms of such Contract; and provided further that Buyers are permitted (but not required to)

reduce or otherwise modify the employment terms and conditions of the Transferred U.S. Salaried Employees consistent with any across-the-board modifications made by Sellers to the terms and conditions of similarly-situated salaried employees at Sellers during the one (1)-year period following the Closing Date.

(1) Nothing in this Agreement, including but not limited to the one (1) year requirement referenced immediately above in this Section 6.6.2.B, will limit the ability of Buyer to terminate the employment of any Transferred U.S. Salaried Employee at any time following the Closing and for any reason, including with cause.

(2) Notwithstanding Buyer's rights under Section 6.6.2.B.1, to the extent that Buyer separates any Transferred U.S. Salaried Employee during the one (1) year period following the Closing Date under circumstances that would render the Transferred U.S. Salaried Employee eligible for severance benefits had such separation occurred at Sellers, Buyers will provide such separated Transferred U. S. Salaried Employees the greater of (a) the severance benefits provided for under the terms of Sellers' severance plan applicable at Closing, taking into account the Transferred U.S. Salaried Employee's combined Seller and Buyer service in accordance with Section 6.6.5.F or (b) the severance benefits under any applicable Buyers' severance plan or policy.

C. Terms and conditions of unionized Transferred U.S. Employees designated as U.S. Hourly Employees will be as determined by applicable Collective Bargaining Agreements.

6.6.3 Miscellaneous Transferred Employee Covenants.

A. Sellers will retain responsibility for all Liabilities for workers' compensation benefits related to injuries or illnesses incurred by Transferred Asset Seller Employees prior to the Closing, provided that claims for such Liabilities are filed within six (6) months of the date on which such employee becomes a Transferred Asset Seller Employee.

B. Sellers will be responsible for and shall pay to each Transferred Employee, subject to applicable Bankruptcy Court approvals, at the later of Closing or when such payments are to be made to Seller's respective U.S. or Non-U.S. Employees, any profit sharing or incentive compensation (including bonuses) due such Transferred Employees for the calendar year in which the Closing occurs on a pro-rata basis using the number of days worked by the Transferred Employees for Sellers.

C. Buyers will assume and be responsible for all accrued and unutilized vacation pay with respect to the Transferred Employees and all such Liabilities shall be reflected in the Closing Statement of Adjusted Net Assets.

6.6.4 **Collective Bargaining Agreements.** Buyers will assume the terms and conditions of all of the Collective Bargaining Agreements, as modified in the case of Sellers' U.S. Collective Bargaining Agreements by: (i) any Bankruptcy Court Proceedings, including but not limited to, Sellers' motions under Section 1113 and 1114 of the Bankruptcy Code; (ii) any consensual agreement reached between Sellers and the UAW; (iii) an approved plan of reorganization in connection with the Bankruptcy Cases; or (iv) the Effects MOU. The Parties agree that, to the maximum extent possible, this Agreement will be interpreted in a manner consistent with the Effects MOU, however, if any provision of the Effects MOU is inconsistent with the terms of this Agreement, the provisions of the Effects MOU will govern. Buyers will recognize the seniority status of all Transferred Asset Seller Employees who are employed in accordance with a Collective Bargaining Agreement for all purposes of continued employment with Buyers.

6.6.5 **Inactive U.S. Employees.**

A. U.S. Employees who are not active employees as of the Closing ("Inactive Employees") due to e.g., illness, short-term disability, sick leave, family medical leave, or other approved leave of absence will remain Seller's responsibility until such employee commences employment with Buyer. U.S. Employees on layoff status are not Inactive Employees for purposes of this Agreement.

B. When an Inactive Employee is able to return to active status in accordance with Sellers' leave policies, and provided that such return occurs within twelve (12) months of the Closing unless such Inactive Employee's reinstatement thereafter is otherwise required by Law, Buyer must offer employment to such individual in accordance with Section 6.6.2 and, provided such individual accepts Buyers' offer of employment, such individual will be considered a Transferred U.S. Employee as of such date. Buyer shall have no liability for any Inactive Employee until the date such employee becomes a Transferred U.S. Employee.

6.6.6 **Employee Benefit Plans.**

A. The applicable Buyers will assume (or cause the Sale Companies to retain) all accrued pension liabilities and assets for all Transferred Non U.S. Employees and all current and former employees of the Sales Companies. The parties will comply with the specific mechanism for transfer of applicable pension liabilities and assets as specifically set out in the relevant Transfer Agreement.

B. Seller will retain all assets and Liabilities under the Seller Employee Benefit Plans that are "employee benefit pension plans" as defined in Section 3(2) of ERISA for the benefits accrued prior to Closing for any Transferred U.S. Employees. Subject to Buyers obligations under the Seller U.S. CBAs to be assumed pursuant to Section 6.6.4 and Section 6.6.3.C under which Buyer may be obligated to establish defined benefit plans, nothing contained in this Agreement requires Buyers to establish a defined benefit plan with respect to any Transferred U.S. Employees.

C. Sellers will retain responsibility and liability for retiree welfare benefits (including, but not limited to, medical, dental and life insurance benefits) to any Transferred U.S. Salaried Employee who is eligible for such benefits and retirement eligible as of the Closing in accordance with the applicable Seller Employee Benefit Plans. Buyers will assume the retiree welfare benefit obligations of Sellers (including, but not limited to, medical, dental and life insurance benefits) for all other Transferred U.S. Salaried Employees (i.e., Transferred U.S. Salaried Employees hired by Sellers prior to January 1, 1993 who are eligible for future retiree welfare benefits under the existing terms of the applicable Seller Employee Benefit Plans).

D. Transferred U.S. Employees' and their dependents' and beneficiaries' active participation in and eligibility for benefits under the Seller Employee Benefit Plans (other than vested pension benefits) will cease after the expiration of transition services, subject to the terms of the Transition Services Agreement. Notwithstanding the preceding sentence, the Seller Employee Benefit Plans which are "employee benefit welfare plans" as defined under Section 3(1) of ERISA will retain liability for all claims incurred at any time under the terms of such plans prior to Closing. A claim will be deemed incurred:

(1) on the date of the occurrence of death or dismemberment in the case of claims under life insurance and accidental death and dismemberment Seller Employee Benefit Plans;

(2) on the date on which the service or treatment is provided in the case of claims under medical, hospital, dental and similar Seller Employee Benefit Plans; or

(3) on the date immediately following a U.S. Employee's last day worked on which a physician legally licensed to practice medicine certifies to total disability under the applicable Seller Employee Benefit Plan.

E. Transferred U.S. Employees' and their dependents' and beneficiaries' participation in and eligibility for benefits under the Buyer Employee Benefit Plans will commence as of the Closing.

F. Buyer will recognize a Transferred Asset Seller Employee's pre-Closing credited and length of service with Seller for eligibility and vesting purposes but, subject to the requirements of Section 6.6.6.A with respect to the Transferred Non-U.S. Employees, not benefit accrual purposes with respect to any Buyer Employee Benefit Plans. Subject to applicable Law, Seller will recognize a Transferred U.S. Employee's post-Closing service with Buyer (and its Affiliates that are within Buyer's Controlled Group as defined under ERISA and the Code) for purposes of pension vesting, eligibility and early retirement subsidies. However, in no case will credited or length of service be recognized under this provision if such recognition will cause a duplication of compensation or benefits as between Seller and Buyer.

6.6.7 **Severance**. Buyers will assume all obligations and liabilities relating to any claims for severance or termination (actual or constructive) payments or benefits by Transferred Employees arising from (i) the transactions contemplated under this Agreement (to the extent such agreements and arrangements are set forth or generally described on Schedule 6.6.7) or (ii) any actions taken by Buyers after the Closing, including terminating or reducing the compensation of any Transferred Employees after the Closing.

6.6.8 **COBRA**. Seller will retain all obligations relating to compliance with the continuation health care coverage requirements of IRC Section 4980B and Sections 601 through 608 of ERISA regarding qualifying events in regard to Transferred U.S. Employees arising from the transactions contemplated under this Agreement.

6.6.9 **WARN Act**. Buyers will assume all obligations and liabilities, if any, relating to the Worker Adjustment and Retraining Notification Act and any similar applicable foreign, state or local law, regulation or ordinance (collectively, the “**WARN Act**”), if any, by Transferred Asset Seller Employees arising on or after the Closing Date of the transactions contemplated under this Agreement; provided, however, that on or before the Closing Date Sellers shall provide Buyer with a list of employee layoffs, by location, implemented by Sellers in the 90-day period preceding the Closing Date. Sellers will retain all other obligations and liabilities relating to the WARN Act for layoffs implemented by Sellers prior to the Closing Date of the transactions contemplated under this Agreement; provided, however, that in no event shall Seller be responsible for any WARN Act liabilities arising in whole or in part due to layoffs implemented by Buyers after the Closing.

6.6.10 **Grievances**. Seller will retain responsibility to administer and all liability for labor grievances and arbitration proceedings (collectively the “**Grievances**”) involving claims of Transferred Asset Seller Employees based on events occurring prior to the Closing, if filed within ninety (90) days after Closing. Buyer will timely notify Seller of any Grievances filed after the Closing which relate to claims based on events occurring prior to the Closing. Buyer will be responsible to administer and bear all liability for Grievances involving claims based on events occurring on or after the Closing. To the extent the administration or resolution of any Grievances requires both the Buyer’s and Seller’s participation, the following apply:

- A. Buyers and Sellers will cooperate in the defense of the Grievances.
- B. Buyer will not settle any Grievance without Sellers’ consent if such settlement will result in Liability for Sellers. Such consent will not be unreasonably withheld.
- C. Sellers will not settle any Grievance without Buyers’ consent if such settlement will result in Liability for Buyer. Such consent will not be unreasonably withheld.
- D. If the seniority of an employee is reinstated as a result of the disposition of a Grievance or Governmental Order, Buyers will reinstate the employee as if such employee had been a Transferred Asset Seller Employee as of the Closing.
- E. For Transferred Asset Seller Employees who have been continuously employed, back pay Liability to the extent relating to an event, occurrence or cause

of action arising prior to the Closing will be allocated to Sellers. Liability relating to an event, occurrence or cause of action arising subsequent to the Closing will be allocated to Buyers.

F. The Parties will discuss treatment of Grievances involving unusual circumstances or events that continue before and after the Closing.

G. If either party withholds consent to a settlement or processing of a Grievance recommended by the other party or elects to continue to defend the Grievance, then such party will be liable for the portion of the Liabilities resulting from the ultimate disposition of such Grievance (or subsequent settlement) which is in excess of the liability that would have resulted from the settlement recommended and rejected.

6.6.11 **Cooperation.** Sellers and Buyers will provide each other with such records and information as may be reasonably necessary, appropriate and permitted under applicable Law to carry out their obligations under this Section 6.6.

6.6.12 **Union and Works Council Notifications.** Sellers and Buyers will reasonably cooperate in connection with any notification required by Law to, or any required consultation with, or the provision of documents and information to, the employees, employee representatives, work councils, unions, labor boards and relevant government agencies and governmental officials concerning the transactions contemplated by this Agreement.

6.6.13 **No Third Party Rights.** Nothing in this Section 6.6 and its subparts, express or implied, shall create a third party beneficiary relationship or otherwise confer any benefit, entitlement, or right upon any person or entity other than the parties hereto or serve to amend or create any employee benefit plan or arrangement.

6.6.14 **Sale Company Employees.** If reasonably requested by Delphi, the Buyers will, or will cause the Sale Companies to, take any and all reasonable actions necessary or appropriate to confirm assumption of all Liabilities assumed hereunder or under any Transfer Agreement in respect of employees (both current and former) of the Sale Companies.

6.7 **Contact with Customers and Suppliers.** For purposes of Buyers' transition efforts, Sellers shall provide Buyers or their representatives upon reasonable notice and so long as such access does not unreasonably interfere with the business operations of any Seller or Sale Company, reasonable access during normal business hours to the employees, facilities, and books of the Business. Buyers shall not communicate with customers and suppliers of the Business without the prior consent of Delphi, which consent shall not unreasonably be withheld or delayed. The rights of access granted pursuant to this Section 6.7 shall not include environmental testing of the Real Property.

6.8 **Technical Documentation.** Sellers have delivered, or will deliver on or before the Closing, to the Buyer, a copy of all Technical Documentation included in the Acquired Assets. For a period of not less than ten (10) years commencing at the Closing, Buyers will use reasonable efforts to maintain all Technical Documentation applicable to Product design, test, release and validation at a location at which it will be reasonably accessible to Delphi upon request. During such ten (10) year period, Buyers will not destroy or give up possession of the final copy of such Technical Documentation without offering Delphi the opportunity to obtain a

copy of such documentation at Delphi's expense but without any payment to Buyers. The use of this Technical Documentation is subject to the limitations of Section 6.11.2.

6.9 Books and Records and Litigation Assistance From and After

Closing.

6.9.1 Buyers will preserve and keep all books, records, computer files, software programs and any data processing files delivered to Buyers by Seller and its Affiliates pursuant to the provisions of this Agreement for a period of not less than five (5) years from the Closing Date, or for any longer period as may be required by any Law, Governmental Entity Order or in connection with any ongoing litigation, audit or appeal of Taxes, or Tax examination, at Buyers' sole cost and expense. During such period, Buyers will: (i) provide Sellers with such documents and information as necessary, consistent with past practice, to complete the accounting books and records of each facility included within the Business; and (ii) make such books and records available to Seller and its Affiliates as may be reasonably required by Seller and its Affiliates in connection with any Proceedings against or governmental investigations of Sellers and their Affiliates or in connection with any Tax examination, audit or appeal of Taxes of Sellers and their Affiliates, the Business or the Acquired Assets. Sellers or their Affiliates will reimburse Buyers for the reasonable out-of-pocket expenses incurred in connection with any request by Sellers to make available records pursuant to the foregoing sentence. In the event Buyers wish to destroy or dispose of such books and records after five (5) years from the Closing Date, it will first give not less than ninety (90) days' prior written notice to Seller, and Seller will have the right, at its option, upon prior written notice given to Buyers within sixty (60) days of receipt of Buyers' notice, to take possession of said records within ninety (90) days after the date of Buyer's notice to Sellers' hereunder.

6.9.2 Sellers will preserve and keep all books, records, computer files, software programs and any data processing files relating to the Business in accordance with Seller's record retention plans, or for any longer period as may be required by any Law, Governmental Entity Order or in connection with any ongoing litigation, audit or appeal of Taxes, or Tax examination, at Sellers' sole cost and expense. During such period, Sellers will: (i) provide Buyers with such documents and information as necessary, consistent with past practice, to complete the accounting books and records of each facility included within the Business; and (ii) make such books and records available to Buyers and their Affiliates as may be reasonably required by Buyers and their Affiliates in connection with any Proceedings against or governmental investigations of Buyers and their Affiliates or in connection with any Tax examination, audit or appeal of Taxes of Buyers and their Affiliates, the Business or the Acquired Assets. Buyers or their Affiliates will reimburse Sellers for the reasonable out-of-pocket expenses incurred in connection with any request by Buyers to make available records pursuant to the foregoing sentence.

6.9.3 Each Party will, from time to time, at the reasonable request of the other (the "**Requesting Party**"), cooperate in providing the Requesting Party and their Affiliates (as appropriate) (to the extent possible through Transferred Employees) with technical assistance and the information described in the last sentence of this Section 6.9.3 in respect of any claims brought against the Requesting Party and their Affiliates involving the conduct of the Business prior to Closing, including consultation and/or the appearance(s) of such persons on a reasonable

basis as expert or fact witnesses in trials or administrative proceedings. The Requesting Party will reimburse, indemnify and hold harmless the other party and its Affiliates for their reasonable, actual direct out-of-pocket costs (travel, employee time (other than for clerical services), hotels, etc.) of providing such services and reasonable attorney's fees and costs associated therewith. In particular, the Parties, for themselves and on behalf of their Affiliates, agree to, at the Requesting Party's sole cost: (i) retain all documents required to be maintained by Law and all documents that may reasonably be required to establish due care or to otherwise assist a Party or its Affiliates in pursuing, contesting, or defending such claims, (ii) make available their documents and records in connection with any pursuit, contest or defense, including documents that may be considered to be "confidential" or subject to trade secret protection (except that: (a) no documents or records protected by any privilege in favor of such Party and their Affiliates must be made available if making these documents or records available would cause the loss of this privilege (in any case, however, the Party must notify the Requesting Party of the existence of such privileged documents); and (b) the Requesting Party and their Affiliates will agree to keep confidential documents and records that are confidential or are subject to trade secret protection); (iii) promptly respond to discovery requests in connection with such claim understanding and acknowledging that the requirements of discovery in connection with litigation require timely responses to interrogatories, requests to produce and depositions and also understanding and acknowledging that any delays in connection with responses to discovery may result in sanctions; (iv) make available, as may be reasonably necessary and upon reasonable advance notice and for reasonable periods so as not to interfere materially with Buyers' business, mutually acceptable engineers, technicians or other knowledgeable individuals to assist Requesting Party and their Affiliates in connection with such claim, including investigation into claims and occurrences described in this Section and preparing for and giving factual and expert testimony at depositions, court proceedings, inquiries, hearings and trial; and (v) make available facilities and exemplar parts for the sole and limited use of assisting the Requesting Party and their Affiliates in the contest or defense.

6.10 **Corporate Names.** Buyers will have the right (including the right to authorize its relevant Affiliates) to continue to sell or dispose of any existing inventories or service materials of the Business in existence at the Closing and bearing any trademark, service mark, trade name or related corporate name of Delphi or any Affiliate of Delphi for a period of no more than one hundred and twenty (120) days after the Closing Date in a manner consistent with past practice of the Business and the name and reputation associated therewith, provided that Buyers and their Affiliates will clearly indicate on all written materials related to such sale or disposition, including business cards, stationery, purchase orders, invoices and the like, that the Business is owned by Buyers and their Affiliates and is no longer affiliated with, and Buyer and its Affiliates do not represent, the Sellers or any Affiliate of Seller.

6.10.1 Buyers will promptly, and in any event within one hundred and twenty (120) days of the Closing Date (the "**Corporate Trademark Use Period**"), cease all use and will not permit will cause the Sale Companies and the Business to cease all use, of the name "Delphi" and any trademarks, trade names, brandmarks, brand names, trade dress or logos relating or confusingly similar thereto (including on any signs, billboards, advertising materials, telephone listings, labels, stationery, office forms, packaging or other materials of the Sale Companies) in connection with the businesses of the Sale Companies or otherwise.

6.10.2 Immediately following the Closing, Buyers will cause each of the Sale Companies, and will use commercially reasonable efforts to cause each JV Company, to amend its certificate of incorporation, partnership agreement, limited liability company agreement and other applicable documents, in order to change the names of such companies to a name not containing the word “Delphi”, with such changes to take effect pursuant to the terms of the respective transfer deed governing the sale of each Sale Company and JV Company. Buyers will make all required filings with Governmental Authorities to effect such amendments. If any preceding change is not permissible by law or commercially reasonable within such Corporate Trademark Use Period, the Sale Companies or JV Company shall operate under a “d/b/a” or other similar business name.

6.10.3 If Seller believes that Buyer has breached or failed to perform in any material respect any of Buyer’s obligations contained in Sections 6.10.1 and 6.10.2, Seller shall provide Buyer with written notice of the alleged breach. Seller’s rights to remedy for Buyer’s breach of its obligations under Sections 6.10.1 and 6.10.2 shall be exercisable only if Buyer has failed to cure such breach with thirty (30) days after written notice thereof. Each of the Parties hereto acknowledges and agrees that the remedy at Law for any material breach of the requirements of this Section 6.10 would be inadequate, and agrees and consents that without intending to limit any additional remedies that may be available, temporary and permanent injunctive and other equitable relief may be granted without proof of actual damage or inadequacy of legal remedy in any Proceeding which may be brought to enforce any of the provisions of this Section 6.10.

6.10.4 Nothing herein shall prevent or limit the rights of Buyers to use the name “Saginaw Steering.”

6.11 Information Technology; Intellectual Property Rights and Licenses.

6.11.1 **License to Buyers.** Delphi hereby grants, on behalf of itself and its Affiliates, to Buyers, as of the Closing Date, but subject to any restrictions arising from rights granted to third parties prior to the Closing Date, a worldwide, perpetual, paid-up, royalty free, non-exclusive license to the Shared Intellectual Property (other than the Excepted Shared Intellectual Property identified on Schedule 6.11.1) only for the use, development, manufacture (including the right to have made), import, export and sale of current and future Products and associated services. With respect to copyrighted material such as Software, such license includes the right to reproduce, prepare derivative works of, perform, display and distribute such material. The license granted to Buyer under this Section 6.11.1 does not extend to the Excluded Products identified on Schedule 6.11.1.A and is not assignable in whole or in part except as provided in Section 12.5.

6.11.2 **License to Sellers.** Buyer, on behalf of itself and its Affiliates, hereby grants to Sellers and their Affiliates, as of the Closing Date, a worldwide, perpetual, paid-up, royalty free, non-exclusive license only for the use, development, manufacture (including the right to have made), import, export and sale of products and services of the type provided by Sellers and their Affiliates as of the Closing Date (excluding the Products) using any Purchased Intellectual Property (other than steering algorithms), subject to any restrictions arising from

rights granted to third parties prior to the Closing Date. Such license is not assignable in whole or in part except as provided in Section 12.5.

6.11.3 **Further Understandings.** It is further understood and agreed that the licenses granted above in this Section 6.11: (i) include the right for the licensed party to sub-license without the consent of the other party (x) to an Affiliate or (y) in connection with a divestiture of part of the Business (in the case of Buyer) or part of the retained Delphi business (in the case of Sellers) or in either case, divestiture of a product line; and (ii) do not include any right to use any Trademark Rights. It is further understood and agreed that the Parties will cooperate in enforcing the Shared Intellectual Property upon one party's request and the requesting party's payment of reasonable expenses.

6.11.4 **Shared Licensed Intellectual Property.** Delphi shall extend and hereby grants to Buyer rights under the Shared Licensed Intellectual Property to the extent that such licenses can be extended to Buyer, including sublicense rights from General Motors and EDS and Delphi shall upon any request by any Buyer, grant a sublicense to any entity that is a successor or assignee of any portion of the Business operated by such Buyer.

6.11.5 **Transfer of Proportional Share of Licenses.** For those Shared Software Licenses set forth on Schedule 6.11.5, Sellers shall transfer to Buyers the number of license seats or other license rights specified for each applicable license. For any Shared Software Licenses not set forth on Schedule 6.11.5, Sellers shall transfer to the applicable Buyers a proportional share of license seats or other license rights or the number of license seats currently used in the Business for those Shared Software Licenses, but Sellers shall not transfer a proportional share of license seats or other license rights for Corporate Shared Services Licenses. For clarity, Sellers shall also transfer to the applicable Buyers all Software licenses primarily used in the Business. If Sellers are unable to obtain by the Closing any necessary consents to assign to Buyers any such Shared Software Licenses or Software licenses primarily used in the Business (other than Corporate Shared Services Licenses), then, notwithstanding Section 2.4, at Buyers' reasonable request, Sellers shall arrange for Buyers to obtain such licenses from the applicable Third Party Licensors. Buyer shall be responsible for and pay reasonable costs up to \$500,000 for obtaining necessary consents or replacement licenses for any Shared Software Licenses or software licenses primarily used in the Business, and Sellers shall be responsible for all reasonable costs that exceed \$500,000. Sellers shall be responsible for any obligations under any Shared Software Licenses or Software licenses primarily used in the Business that arise prior to the Closing Date, including, for example, maintenance payments or other fees due to applicable Third Party Licensors. After the Closing Date, Buyer acknowledges that it shall be responsible for the costs of obtaining and making payments under any post-Closing maintenance agreements required in order to use the foregoing license rights and such costs shall not be applied to the \$500,000 deductible.

6.11.6 **Corporate Shared Services Licenses.** Sellers shall not be obligated to transfer to the applicable Buyers any license seats or other license rights for Corporate Shared Services Licenses, including any such licenses currently used for the benefit of the Business except that Sellers shall purchase or transfer Replacement Licenses and Buyers shall reimburse Sellers for the reasonable costs of such Replacement Licenses up to \$1.5 million.

6.11.7 **Outsourced Services Providers.** Sellers shall cooperate with Buyers with respect to Buyers entering into new agreements with Sellers' outsourced service providers, including Electronic Data Systems Corporation, EDS Information Systems, LLC and its affiliates (collectively, "**EDS**"), Computer Sciences Corporation and its affiliates (collectively, "**CSC**"), and the Hewlett Packard Company and its affiliates (collectively, "**HP**"). Sellers shall also perform their obligations and exercise their rights under the Agreement to Migrate DMA to MSA between EDS and Delphi Corporation dated effective December 6, 2007 with such migration to occur by January 31, 2008.

6.11.8 **Separation Plan and Costs.** Sellers' will be responsible for the cost and execution of: (i) the Day 1 separation activities identified on Schedule 6.11.8.A (the "**Separation Plan**"), (ii) modification of the GM payroll system in preparation for Day 1 and transitional services, and (iii) segregation of the Manufacturing Facilities and Technical Centers to be co-located following Closing in a commercially reasonable and workmanlike manner, in accordance with the facilities separation plan set forth in Schedule 6.11.8.B (the "**Facilities Separation Plan**") Buyers will be solely responsible for all other separation and start-up costs and activities, including (i) Day 2 separation activities, (ii) relocation from the Suzhou Manufacturing Facility and any Technical Center or Sales Offices, and (iii) any setup fees required by third party service providers; provided, however, that Sellers will reimburse Buyers for the first \$10 million, less the amounts that are spent by Sellers (after reasonable consultation with Buyer Parent) on behalf of Buyer Parent for the items set forth on Schedule 6.11.8.C, in post-closing information technology separation costs (which are reasonably incurred and documented) by Sellers as such costs are incurred. Buyers acknowledge and agree that it is necessary to promptly begin the work necessary to relocate from certain of the Technical Centers in accordance with the Facilities Separation Plan. The parties shall reasonably cooperate with each other to implement such activities and separation in an effort to complete the activities contemplated by this Section 6.11.8 in a reasonable, expeditious and cost-effective manner.

6.12 **Letters of Credit.** Buyers agree to use commercially reasonable efforts to cause Delphi and its Affiliates (other than the Sale Companies) to be absolutely and unconditionally relieved ninety (90) days following the Closing of all Liabilities and obligations arising out of the letters of credit, performance bonds and other similar items issued and outstanding in connection with the Business, in each case, to the extent set forth on Schedule 6.12 hereof, and Buyers will indemnify Delphi and its Affiliates against any Losses of any kind whatsoever with respect to such Liabilities and obligations.

6.13 **Competition Clearance.** Subject to the terms hereof, Buyers and Delphi agree to cooperate and to use commercially reasonable efforts to obtain, as promptly as practicable following the date hereof, any Governmental Approvals required for the Closing under the HSR Act, EC Merger Regulation and any other applicable Competition/Investment Law, to respond to any government requests for information thereunder, to contest and resist in good faith any action thereunder, and to have lifted or overturned any Governmental Order that restricts, prevents or prohibits the consummation of the transactions contemplated by this Agreement. The Parties will use commercially reasonable efforts to complete, no later than three (3) Business Days after the date hereof, Schedule 6.13.1, which includes a list of all countries in which competition filings may be required or are appropriate. In this respect, Buyers will make (or continue to prosecute, if made previously) all the competition filings set forth in

Schedule 6.13.1 promptly, but in no event later than fifteen (15) Business Days after the date hereof, and Buyer Parent will: (i) promptly inform Delphi of all oral and written communications with any Governmental Authority in respect of any required Governmental Approval; (ii) give Delphi the opportunity to comment on all filings and any response prepared by Buyers prior to Buyers' submitting such response to the relevant Governmental Authority; and (iii) afford Delphi or any Seller designated by Delphi the opportunity to attend any meetings, telephone conferences or video conferences organized with the Governmental Authorities in relation to any required Governmental Approval. Notwithstanding the foregoing, the Parties agree that neither of them will make any voluntary filing under applicable foreign antitrust laws or regulations unless advised by legal counsel in such jurisdiction that the failure to make a filing could result in a Material Adverse Effect or otherwise be in violation of applicable Law. Each party hereto will promptly inform the other of any oral or other communication from any Governmental Authority regarding any of the transactions contemplated by this Agreement and the Ancillary Agreements. If the competition authority in any such country: (i) imposes conditions upon its approval of the transactions contemplated by this Agreement; or (ii) files a Proceeding before a Governmental Agency seeking to restrain or prohibit, or to obtain damages or other relief in connection with, the consummation of the transactions contemplated by this Agreement, the Parties will take commercially reasonable steps to negotiate with the competition authority regarding, and comply with, any conditions or modifications requested by such competition authority, consistent with the general intention of this Agreement (that ownership of the Business will be vested in the Buyers). Such compliance may require modifications in structure, economic and other relationships. Subject to Section 9.2.2, each Party will bear its own costs and expenses incurred in negotiating and agreeing to the required conditions or modifications with the competition authorities.

6.13.1 Buyers will not acquire or agree to acquire by merging or consolidating with, or by purchasing a substantial portion of the assets of or equity in, or by any other manner, any business or any corporation, partnership, association or other business organization or division thereof, or otherwise acquire or agree to acquire any assets if the entering into of a definitive agreement relating to or the consummation of such acquisition, merger or consolidation would reasonably be expected to: (i) impose any delay in the obtaining of, or significantly increase the risk of not obtaining, any authorizations, consents, orders, declarations or approvals of any Governmental Authority necessary to consummate the transactions contemplated by this Agreement or the Transfer Agreements or the expiration or termination of any applicable waiting period; (ii) increase the risk of any Governmental Authority entering an order prohibiting the consummation of the transactions contemplated by this Agreement or the Transfer Agreements; (iii) significantly increase the risk of not being able to remove any such order on appeal or otherwise; or (iv) delay or prevent the consummation of the transactions contemplated by this Agreement or the Transfer Agreements.

6.14 **Further Actions.**

6.14.1 Within three (3) Business Days after the entry of an unstayed Sale Approval Order by the Bankruptcy Court, the Parties will use commercially reasonable efforts to take all actions and to do all things necessary, proper or advisable under Law to consummate the transactions contemplated hereby and by the Transfer Agreements. In furtherance of the foregoing, the Parties will consult and cooperate with one another, and consider in good faith the

views of one another, in connection with any analyses, appearances, presentations, memoranda, briefs, arguments, opinions and proposals made or submitted by or on behalf of any party hereto in connection with the transactions contemplated by this Agreement.

6.14.2 At all times prior to the Closing: (i) Delphi will notify Buyer Parent in writing of any fact, condition, event or occurrence that will result in the failure of any of the conditions contained in Article 7 to be satisfied, promptly upon any of them becoming aware of the same; and (ii) Buyer Parent will notify Delphi in writing of any fact, condition, event or occurrence that will result in the failure of any of the conditions contained in Article 7 to be satisfied, promptly upon any of them becoming aware of the same.

6.15 **Further Assurances.** Subject to the terms and conditions herein provided, the Parties shall use their respective commercially reasonable efforts to take, or cause to be taken, all action, and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and regulations to consummate and make effective the transactions contemplated by this Agreement. If at any time after the Closing Date any further action is necessary or desirable to carry out the purposes of this Agreement, the parties hereto shall take or cause to be taken all such necessary action, including, without limitation, the execution and delivery of such further instruments and documents as may be reasonably requested by the other party for such purposes or otherwise to consummate and make effective the transactions contemplated hereby; provided that, to the extent not indemnified or required hereunder the cost of such action or of such instruments and documents related thereto shall be borne by the party requesting them. The foregoing covenant will survive the Closing of the transactions contemplated herein.

6.16 **Shared Items Transferred to Buyers.** With respect to any contracts for goods or services included in the Acquired Assets and that are used by both the Business and other operations of Delphi or its Affiliates that are set forth on Schedule 6.16, and that will be transferred to Buyers at Closing, Buyers will provide Sellers with the benefits of such contracts in substantially the same manner described in Section 2.4 above regarding Deferred Items, and Delphi will cause Sellers to reimburse Buyers for such benefits in substantially the manner described in Section 2.4, until the earlier of such time as separate contracts for such goods or services have been agreed between the applicable Seller and the other Party or Parties to such contract or contracts, or until the termination of such contract or contracts.

6.17 **Buyers' Financing Activities.**

6.17.1 Buyers acknowledge and agree that: (i) Sellers and their Affiliates have no responsibility for any financing that Buyers may raise in connection with the transactions contemplated hereby including with respect to any offering materials and other documents prepared by or on behalf of or utilized by Buyers or their Affiliates, or Buyers' financing sources, in connection with Buyers' financing activities in connection with the transactions contemplated hereby which include any information provided by Sellers or any of their Affiliates; and (ii) Buyers' obligations to consummate and to cause to be consummated the transactions contemplated by this Agreement and the Transfer Agreements are not subject to any condition or contingency with respect to the financing.

6.17.2 Buyers will use commercially reasonable efforts to: (i) maintain in effect the Commitment Letter; (ii) enter into definitive financing agreements with respect to the financing, so that such agreements are in effect as promptly as practicable but in any event no later than the Closing Date; and (iii) consummate the financing at or prior to Closing. Buyers will keep Delphi reasonably informed of material developments in respect of the financing process relating thereto and provide copies of the Commitment Letter as it may be revised. In the period between the date hereof and the Closing Date, upon request of Buyers, Sellers will, and will use commercially reasonable efforts to cause its Affiliates and representatives to, reasonably cooperate with Buyers in connection with the financing. Buyers will promptly, upon request by Sellers, reimburse Sellers for all, documented out-of-pocket expenses incurred by Sellers or their Affiliates or representatives in connection with such cooperation. If, notwithstanding the use of commercially reasonable efforts by Buyers to satisfy their obligations under this Section 6.17.2, any of the financing or the Commitment Letter (or any definitive financing agreement entered with respect thereto) expire or are terminated prior to the Closing, in whole or in part, for any reason, Buyers will: (i) promptly notify Delphi of such expiration or termination and the reasons therefor; and (ii) use commercially reasonable efforts to promptly arrange for alternative financing (which will not contain any conditions in addition to those contained in such expired or terminated commitments or agreements) to replace the financing contemplated by such expired or terminated commitments or agreements in an amount sufficient to consummate the transactions contemplated by this Agreement and the Ancillary Agreements.

6.18 **Guarantee by Buyer Parent.** Buyer Parent unconditionally guarantees all obligations of each Buyer pursuant to the terms of this Agreement, including payment of the Purchase Price and any indemnification obligations. Buyer Parent will also reimburse Sellers for all fees and expenses (including reasonable fees of counsel) incurred in successfully enforcing the guarantee obligations set forth in this Section 6.18.

6.19 **Customs Duties.** The Buyers expressly agree to reimburse Sellers for all customs-related duties, fees, and associated costs incurred by Sellers on behalf of Buyers following the Closing, including all such duties, fees and costs incurred in connection with co-loaded containers that clear customs intentionally or unintentionally under Sellers' importer/exporter identification numbers and bonds/guarantees post-Closing.

6.20 **Nonsolicitation.** Until the 2nd anniversary of the date hereof, Delphi shall not, directly or indirectly, and shall cause any entity controlled by Delphi not, to: (A) induce or attempt to induce any employee of any member or employee of the Combined Business or to leave the employ of such Person; or (B) subject to the restrictions of any applicable Law, induce or attempt to induce any customer, supplier, vendor, licensee, distributor, contractor or other business relation of any member of the Combined Business to cease doing business with, or materially alter its business relationship with, such member of the Combined Business; provided, however, that neither of the foregoing shall apply to persons whose employment with Combined Business is terminated by the Combined Business or who are hired as a result of the use of a general solicitation (such as an advertisement) not specifically directed to employees of the Combined Business.

6.21 **Confidentiality.** After the Closing, Delphi shall, and shall cause its Affiliates to, maintain as confidential and shall not use or disclose (except as required by law or

as authorized in writing by Buyer) any confidential information concerning the businesses and affairs of the Combined Business, except to the extent such confidential information (i) was used by Delphi's divisions other than the Business prior to the Closing Date (ii) becomes generally available to the public other than as a result of a disclosure by Delphi or its representatives in violation of the terms hereof, (iii) becomes available to Delphi on a non-confidential basis from a source other than the Buyers or their representatives or (iv) is covered by the licenses granted pursuant to Section 6.11. In the event Delphi or any of its Affiliates is required by law to disclose any confidential information, such party shall promptly notify Buyer Parent in writing, which notification shall include the nature of the legal requirement and the extent of the required disclosure, and shall cooperate with Buyer Parent to preserve the confidentiality of such information consistent with applicable law. Buyers shall be the beneficiaries of any confidentiality or nondisclosure agreement entered into with respect to a potential acquisition of the steering assets of Delphi before the Closing between Delphi or its Affiliates, on the one hand, and any Person, on the other, and shall be entitled to enforce such agreement after the Closing Date.

6.22 **KDAC**.

6.22.1 From and after the execution of this Agreement and continuing after Closing, Delphi shall use commercially reasonable efforts to prepare for sale to Buyer Parent Delphi Automotive Systems (Holding), Inc.'s ("**DASHI**") 50% interest in KDAC's business relating to the Products ("**KDAC Steering**") and satisfy the following conditions precedent (the "**KDAC Steering Sale Conditions**"): (i) completion of KDAC Steering's split-off from KDAC as a separate legal entity containing all of the assets and liabilities (including any severance Liabilities) of KDAC Steering, allocated on a basis consistent with the KDAC Steering reference balance sheet attached hereto as Schedule 6.22, through a corporate split process whereby the shareholding ratio of the existing KDAC shareholders remains unchanged in the newly formed KDAC Steering legal entity and (ii) receipt of consents from the other shareholders of KDAC Steering permitting DASHI to sell its 50% interest in KDAC Steering (the "**KDAC Steering Interest**") to Buyer Parent. DASHI agrees to request that KDAC (or the new KDAC Steering legal entity) agree to be bound by non-compete provisions substantially similar to those in place today under the KDAC Shareholder Agreement dated July 31, 1998 (as if the Business continued to be owned by Delphi).

6.22.2 Upon satisfaction of the KDAC Steering Sale Conditions and provided that the exercising party provides notice to the other party within nine months of Closing, DASHI and Buyer Parent (or its designee) shall have the following independent options (the "**KDAC Options**") to sell or purchase (as applicable) without the consent of the other party the KDAC Steering Interest for the KDAC Amount less DASHI's pro rata share of any short-term borrowings, current portion of long-term debts, debenture, and long-term debt in the newly formed KDAC Steering legal entity at the time of such purchase (the "**KDAC Purchase Price**"), pursuant to the Transfer Agreement attached as Exhibit 6.22:

- (i) DASHI shall have the right to sell to Buyer Parent (or its designee), and Buyer Parent must purchase, the KDAC Steering Interest for the KDAC Purchase Price; and

(ii) Buyer Parent (or its designee) shall have the right to purchase, and DASHI must sell, the KDAC Steering Interest for the KDAC Purchase Price.

6.22.3 Following the exercise of either of the foregoing options, the parties will promptly seek all necessary Governmental Approvals in accordance with the procedures set forth in Section 6.13 hereof and use commercially reasonable efforts to promptly consummate the sale of KDAC Steering Interest.

6.22.4 Upon the sale of the KDAC Steering Interest to Buyer Parent, Buyer Parent agrees to be bound by the terms of the KDAC Steering Shareholders Agreement, or if such KDAC Steering Shareholders Agreement does not yet exist, to enter into a shareholders agreement with the other shareholders of KDAC Steering on the same terms as the KDAC Shareholder Agreement dated July 31, 1998.

6.22.5 In the event that the transaction contemplated by this Section 6.22 is not consummated within nine (9) months following the Closing Date, the KDAC Options shall expire and DASHI shall repay the KDAC Amount to Buyer Parent.

6.23 **No Right of Set-Off.** Neither Party nor any of its Affiliates shall have any right of holdback or setoff or assert any claim, defense or counterclaim with respect to any amounts that may be owed by such Party or its Affiliates to the other Party (or Parties) hereto or its Affiliates as a result of and with respect to any amount that may be owing to such Party or its Affiliates under this Agreement, any Ancillary Agreement or any other commercial arrangement entered into in connection herewith.

6.24 **Enterprise Contracts.** The parties acknowledge that (i) the Business currently benefits from certain services or receives certain products of the type listed on Schedule 6.24 (“**Other Services**”) provided by third parties (“**Enterprise Providers**”) under enterprise contracts with Delphi and/or one of its Affiliates (“**Enterprise Contracts**”) and (ii) it may not be practical for Buyers to enter into replacement contracts with all of such Enterprise Providers as of the Closing Date. After signing this Agreement and prior to Closing, Buyers will use commercially reasonable efforts to enter into replacement contracts covering such Other Services. In the event that Buyers are unable to secure such replacement contracts, after having used commercially reasonable efforts as required by the preceding sentence, Sellers will use commercially reasonable efforts to make available to Buyers the Other Services provided under such Enterprise Contracts of the type described on Schedule 6.24. Buyers will pay Sellers the cost (including the cost of any internal resources) of providing such Other Services. The obligations in this Section 6.23 shall not apply to (i) any Contracts that are Acquired Assets (ii) any service provided under the Transition Services Agreement, (iii) any services or products identified on Schedule 6.24 under the heading “Products/Services excluded from Section 6.24” in the Transition Services Agreement as an “Excluded Service” or (iv) products or services which the applicable Sellers are prohibited from providing to Buyers pursuant to applicable Law.

6.25 **Buyers’ Covenant to Manufacture Products.** Buyers covenant to design, manufacture, transport, provide necessary engineering services for, and deliver replacement, remanufactured or new Products (as appropriate) at Sellers’ expense (calculated on

a cost basis) in connection with any Product Warranty Liability (including any recall) retained by Sellers or for which Sellers are responsible to indemnify Buyers.

6.26 **Joint Venture.** Subject to each of Delphi's and Buyer Parent's respective good faith determination that such Party will not incur any additional liabilities or expenses (other than nominal documentation related expenses) or be exposed to any adverse accounting impact as a result thereof, from and after the execution of this Agreement and continuing until the Closing, Delphi and Buyer Parent shall each use commercially reasonable efforts to structure a mutually agreeable joint venture comprised of the Acquired Assets of the applicable U.S. Sellers and certain assets to be identified by Buyer Parent (the "Proposed Joint Venture").

6.27 **Somerton Equipment.** Sellers shall use commercially reasonable efforts to remove their Powertrain TFS equipment from Building 1 at the Somerton, Australia Manufacturing Facility prior to Closing. If the Sellers are unable to remove such equipment prior to Closing, Sellers shall retain reasonable access rights for up to 120 days after Closing to such facility for the purposes of selling or removing such equipment and shall reimburse Buyers for the reasonable costs associated with (i) at Delphi's option, either (a) procuring reasonably equivalent alternative floor space or (b) extending the lease at Building 2 to accommodate its inventory and equipment currently located in Building 2 at the Somerton, Australia Manufacturing Facility; and (ii) the usage of electricity required to demonstrate the Powertrain TFS equipment to potential buyers if necessary. For purposes of this Section, any TFS equipment remaining in Building 1 following the Closing will be deemed to be bailed to Buyers for the benefit of Sellers until such equipment is removed from the facility.

6.28 **Mexican Newco.** No later than fifteen (15) days prior to the Closing date, Delphi shall transfer and assign or cause to be transferred and assigned to Buyer all of the issued and outstanding stock of two legal entities formed in the U.S. (the "**U.S. Holding Companies**") to hold the shares of Steering Newco, S. de R.D. de C.V. ("**Mexican Newco**"), free and clear of all Encumbrances other than Permitted Encumbrances, in exchange for a purchase price equal to the aggregate out-of-pocket costs incurred by Sellers in establishing the U.S. Holding Companies and Mexican Newco and obtaining necessary Permits. The payment will be made in immediately available funds as of the date of transfer. As of the date of such transfer, the U.S. Holding Companies and Mexican Newco shall: (i) not own, lease or otherwise have the right to use any assets other than Permits necessary or desirable for the conduct of the Business in Mexico and/or to acquire the Permits and (iii) not have any other Liabilities or employees other than as required to obtain the Permits. In the event the Closing does not occur subsequent to such transfer of the U.S. Holding Companies described in this Section 6.28, Buyers shall transfer and assign back to Sellers all of the issued and outstanding stock of the U.S. Holding Companies free and clear of all Encumbrances. If the U.S. Holding Companies and the Mexican Newco are transferred back to Sellers in accordance with the preceding sentence, such entities shall otherwise be delivered to Sellers in the same condition as they were delivered to Buyers pursuant to this Section 6.28.

6.29 **2007 Dividends.** In the event that the Sellers are unable to cause any Sale Company or JV Company to declare the maximum dividend amount ("**Maximum Dividend Amount**") allowed under applicable Law for 2007, Buyers will promptly cause such Sale

Company or JV Company to declare the Maximum Dividend Amount and remit such amount to Sellers, net of any taxes or other reasonable out-of-pocket costs incurred solely as a result of remitting such dividend to Sellers. The amounts paid to Sellers pursuant to this Section 6.29 and under Section 3 for Capped Cash shall be cumulative, provided that in no event shall the payments under this Section 6.29 duplicate any payments made by Buyer to Seller for Capped Cash pursuant to Section 3 hereof. In order to maximize the amount of Cash recovered by Sellers under this Section 6.29 and Section 3, Delphi may apportion the \$2,000,000 of Capped Cash for the JV Companies in its sole discretion.

6.30 **Commitment Letter.** Buyer Parent shall promptly provide to Sellers (i) evidence of its financial ability to consummate this Agreement and the transactions contemplated hereby, as evidenced by a commitment letter from its lender(s) (“**Commitment Letter**”) and (ii) subject to Sellers’ obligation to maintain the confidentiality of such information in accordance with Section 6.21 hereof, a consolidated balance sheet reflecting the financial position of the Combined Business immediately following the Closing.

6.31 **Athens, Alabama - Plant 22.** Upon request, Buyer will perform all of Sellers’ obligations under that certain Project Agreement dated as of September 10, 2002, between Delphi Automotive Systems LLC and Alabama Incentives Financing Authority regarding Plant 22 in Athens Alabama (the “**Project Agreement**”) to the extent that such obligations were not performed by Sellers prior to the Closing Date. If Buyers are required to perform any of Sellers’ obligations under the Project Agreement, Delphi will reimburse Buyers for Buyers’ documented out-of-pocket costs incurred by Buyer promptly following receipt of an invoice from Buyer.

6.32 **Transfer of Certain Sale Securities.** In order to effectuate the sale of the Sale Securities pursuant to Section 2.1.1 hereof, the Sellers may, prior to Closing and after consultation with Buyer Parent, transfer certain of the Sale Securities to special purpose vehicles in the form of intermediate holding companies. In the event of any such transfer, the shares of the intermediate holding company will become the Sale Securities transferred hereunder.

6.33 **Doblo 262 Column Program.** With respect to the equipment that is expected to be purchased by a Delphi Affiliate between signing and Closing for use by the Business in connection with the Turkey Doblo 262 Column Program, such equipment will, at Delphi’s option be either (i) purchased by Delphi Polska and included as Acquired Asset(s) hereunder, or (ii) purchased by a Delphi Affiliate and Buyers will pay such Delphi Affiliate the net book value of such equipment as of the Closing Date, plus any applicable Transfer Taxes, within 120 days following Closing. If the equipment is transferred pursuant to subsection (ii) above, title to the equipment will transfer to the Buyers upon Sellers’ receipt of payment.

7. CONDITIONS TO CLOSING.

7.1 **Conditions to Obligations of Sellers and Buyers.** The respective obligations of each Party to effect the transactions contemplated by this Agreement will be subject to the satisfaction or waiver by both Parties at or prior to the Closing Date of the following conditions precedent:

7.1.1 **Sale Approval Order and Bidding Procedures Order.** The Sale Approval Order and Bidding Procedures Order shall have each been entered by the Bankruptcy Court and shall be a Final Order.

7.1.2 **No Law, Judgments, etc.** No provisions of any applicable Law or Governmental Order that restrains, prohibits, makes illegal or enjoins the consummation of the transactions contemplated by this Agreement will be in effect (each Party taking any and all steps required by Sections 6.13 and 6.14 of this Agreement). No action, suit or other Proceedings shall be pending before any Governmental Authority seeking or threatening to restrain or prohibit the consummation of the transactions contemplated by this Agreement, or seeking to obtain damages in respect thereof, or involving a claim that consummation thereof would result in the violation of any law, decree or regulation of any Governmental Authority having appropriate jurisdiction.

7.1.3 **Governmental Approvals.** All required Governmental Approvals (including approvals under any Competition/Investment Law, as identified on Schedule 6.13.1) regarding the Sale will have been granted in writing by the appropriate Governmental Authorities or the waiting period with respect to any such filings will have expired or been terminated.

7.1.4 **Day 1 Readiness.** The separation activities set forth in Separation Plan shall have been substantially completed.

7.2 **Conditions to Obligations of Buyers.** The obligation of Buyers to consummate the transactions contemplated by this Agreement will be subject to the fulfillment at or prior to the Closing of the following conditions (any one or more of which may be waived in whole or in part by Buyer):

7.2.1 **Accuracy of Warranties.** The representations and warranties of Sellers contained in Article 4 of this Agreement (without taking into account any materiality or Material Adverse Effect qualification therein) will be true and correct as of the Closing Date as if made on such date (except for representations and warranties that speak as of a specific date or time, which will be true and correct only as of such date or time) except where the failure of such representations and warranties to be true and correct has not and would not reasonably be expected to have a Material Adverse Effect.

7.2.2 **Performance of Covenants.** Sellers will have performed and complied in all material respects with all agreements and obligations required by this Agreement to be performed or complied with by it at or prior to the Closing.

7.2.3 **Delivery of Ancillary Agreements.** Sellers will have delivered duly executed copies of each of the Ancillary Agreements.

7.2.4 **Agreements with Outsourced Service Providers.** Buyers shall have, entered into the agreements set forth on Schedule 7.2.4.

7.2.5 **Material Adverse Effect.** Since the date of this Agreement, there shall not have occurred a Material Adverse Effect.

7.3 **Conditions to Obligations of Sellers.** Except as otherwise permitted by this Agreement or a Transfer Agreement, the obligation of Sellers to consummate the transactions contemplated by this Agreement will be subject to the fulfillment at or prior to the Closing of the following conditions (any one or more of which may be waived in whole or in part by Sellers):

7.3.1 **Accuracy of Warranties.** The representations and warranties of Buyer contained in Article 5 of this Agreement (without taking into account any materiality or Material Adverse Effect qualification therein), will be true and correct as of the Closing Date if made on such date (except for representations and warranties that speak as of a specific date or time, which will be true and correct only as of such date or time), except where the failure of such representation and warranty to be true and correct would not have a material adverse effect on Buyer's ability to consummate the transactions contemplated by this Agreement.

7.3.2 **Performance of Covenants.** Buyer and its Affiliates will have performed and complied in all material respects with all agreements and obligations required by this Agreement to be performed or complied with by it at or prior to the Closing.

7.3.3 **Delivery of Ancillary Agreements.** Buyers will have delivered duly executed copies of each of the Ancillary Agreements.

8. **CLOSING.**

8.1 **Closing Time and Date.** Subject to the terms and conditions of this Agreement, the closing (the "**Closing**") of the transactions contemplated by this Agreement will take place at the offices of Delphi at 10:00 a.m. on the last Business Day of the month in which the conditions set forth in Article 7 will have been satisfied or waived (other than conditions which by their nature can be satisfied only at the Closing), or on such other date or at such other time as the Parties may agree (the "**Closing Date**"). For tax and accounting purposes, the effective time of the transaction will be 11:59 p.m., local time, on the Closing Date. The Closing of the Transfer Agreements will take place simultaneously with the Closing or on a later date if mutually agreed by the relevant Seller and relevant Buyer.

8.2 **Ancillary Agreements.** At or prior to the Closing, the Sellers will duly execute and deliver to the Buyers, and the Buyers will duly execute and deliver to Sellers, each of the following agreements to which they are to be a party:

8.2.1 The following lease agreements:

A. Assignment and Assumption Agreement regarding Building 1 at the Somerton, Australia Real Property, substantially in the form of Exhibit 8.2.1.A.

B. Sublease regarding the Technical Center located at Paris, France, substantially in the form of Exhibit 8.2.1.B.

C. Lease regarding the Technical Center located at Juarez, Mexico, in a form to be agreed by the Parties and subject to the terms set forth in Exhibit 8.2.1.C.

8.2.2 A Patent Assignment by Seller to Buyer substantially in the form of Exhibit 8.2.2.A, a Trademark Assignment by Seller to Buyer substantially in the form of Exhibit 8.2.2.B, and a Copyright Assignment by Seller to Buyer substantially in the form of Exhibit 8.2.2.C, whereby recorded title to the Purchased Intellectual Property identified in Schedules 4.12.1.A, 4.12.1.B and 4.12.1.C may be recorded as being transferred from Seller to Buyer, as well as any other deeds, bills of sale, endorsements, assignments, affidavits and other instruments of sale, conveyance, transfer and assignment relating to the Purchased Intellectual Property, including an assignment to all Sellers' rights in and to the "Saginaw Steering" name and trademark, any assignment of rights to Intellectual Property under any employment or independent contractor agreements and any necessary releases of security interest in forms appropriate for releasing any security interests filed in any patent offices. Schedule 8.2.2 sets forth exceptions to the Purchased Intellectual Property identified in Schedule 4.12.1.A, title to each such exception being currently recorded as held by General Motors, and for which exceptions Seller shall effect assignment by General Motors directly to Buyer by means of a Patent Assignment substantially in the form of Exhibit 8.2.2.A.

8.2.3 The following Transfer Agreements:

- A. Mexico Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.A.
- B. China Share Transfer Agreements, substantially in the forms set forth in Exhibit 8.2.3.B.
- C. France Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.C.
- D. Australia Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.D.
- E. India Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.E.
- F. Germany Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.F.
- G. Italy Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.G.
- H. Korea Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.H.
- I. Japan Asset Sale Agreement, substantially in the form set forth in Exhibit 8.2.3.I.
- J. Poland Share Transfer Agreement, substantially in the form set forth in Exhibit 8.2.3.J.

K. Brazil Quota Transfer Agreement, substantially in the form set forth in Exhibit 8.2.3.K.

8.2.4 The Deposit Escrow Agreement, substantially in the form set forth in Exhibit 8.2.4.

8.2.5 The Transition Services Agreement, substantially in the form set forth in Exhibit 8.2.5.

8.2.6 The Bills of Sale, substantially in the form set forth in Exhibit 8.2.6.

8.2.7 The Assignment and Assumption Agreements, substantially in the form set forth in Exhibit 8.2.7.

8.3 **Sellers' Deliveries at Closing**. At or prior to the Closing, the appropriate Sellers will deliver or cause to be delivered to the relevant Buyer:

8.3.1 If applicable, the Preliminary Adjusted Purchase Price, by wire transfer of immediately available funds to an account or accounts designated by Buyer Parent not less than two (2) Business Days prior to the Closing;

8.3.2 To the extent that equity interests of Sale Companies or the JV Companies are represented by stock certificates, original certificates evidencing the Sale Securities (to the extent applicable in the respective jurisdiction), which certificates will be duly endorsed for transfer or accompanied by duly executed stock transfer powers or other appropriate instruments of assignment and transfer in favor of the relevant Buyer or its permitted assigns.

8.3.3 Quit claim deeds (or non U.S. equivalent) for the Owned Real Property, substantially in the form of Exhibit 8.3.2 or such other form of conveyance in substance equivalent to such form of deed.

8.3.4 Copies of the resolutions (or local equivalent) of the boards of directors of each Seller and, where required, the stockholders/owners of each Seller, authorizing and approving this Agreement, Ancillary Agreements and the transactions contemplated hereby and thereby.

8.3.5 Certified copies of all orders of the Bankruptcy Court pertaining to the transactions contemplated by this Agreement and the Ancillary Agreements, including the Bidding Procedures Order and the Sale Approval Order.

8.3.6 The minutes and other partnership or limited liability company record books of the Sale Companies and all stock transfer ledgers and other records evidencing the equity ownership of the Sale Companies.

8.3.7 Resignations of all directors (or equivalent) and officers of the Sale Companies and of any Seller representatives in similar positions with the JV Companies, except as otherwise requested by Buyer Parent no less than ten (10) Business Days prior to the Closing Date.

8.3.8 A non-foreign affidavit dated as of the Closing Date and in form and substance required under the Treasury Regulations issued pursuant to Section 1445(b) of the Internal Revenue Code so that Buyers are exempt from withholding any portion of the Purchase Price thereunder.

8.3.9 All other documents and papers reasonably requested by Buyers to transfer title to the Acquired Assets or Sale Securities in accordance with this Agreement or to otherwise effect the transactions contemplated by this Agreement or the Ancillary Agreements.

8.3.10 A certificate signed by each Seller, dated the date of the Closing Date, (in form and substance reasonably satisfactory to Buyer) certifying that the conditions specified in Section 7.2 have been satisfied as of the Closing.

8.4 **Buyers' Deliveries at Closing.** At or prior to the Closing, Buyers will deliver or cause to be delivered to Delphi and each Seller designated by Delphi the following:

8.4.1 If applicable, the Preliminary Adjusted Purchase Price, by wire transfer of immediately available funds to an account or accounts designated by Delphi not less than two (2) Business Days prior to the Closing;

8.4.2 Where required by applicable Law in the jurisdiction concerned, copies of the resolutions (or local equivalent) of the boards of directors of each Buyer and, where required, the stockholders/owners of each Buyer, authorizing and approving this Agreement, the Ancillary Agreements and the transactions contemplated hereby and thereby;

8.4.3 An officer's certificate, dated as of the Closing Date, executed on behalf of each of the Buyers, certifying that the conditions specified in Section 7.3 have been fulfilled.

8.5 **Post-Closing Deliveries.** Promptly following the Closing, Seller will deliver signature cards from all banks or financial institutions with which the Sale Companies have any account, designating signatures approved by Buyer Parent.

8.6 **Post-Closing Transfer of Intellectual Property Rights.**

8.6.1 If, after the Closing, either Party identifies a patent or patent application that such Party believes should have been included in Purchased Intellectual Property, but was omitted from Schedule 4.12.1.A, the Parties shall cooperate to determine in good faith whether such patent or patent application should have been included in the Purchased Intellectual Property and assigned to Buyers. If the Parties agree that such patent or patent application should have been included in the Purchased Intellectual Property and assigned to Buyer, the Parties shall amend Schedule 4.12.1.A to include such patent or patent application and Sellers or their respective Affiliate shall assign or cause to be assigned such patent or patent application to Buyers. The Parties each covenant and agree on behalf of themselves and their respective Affiliates to execute all documents reasonably requested by the other Party to effect such transfer and/or assignment.

8.6.2 If, after Closing, either Party identifies a patent or patent application that such party believes should have been included in the Shared Intellectual Property licensed under

Section 6.11.1, but which is reasonably within the scope of Excepted Shared Intellectual Property identified in Schedule 6.11.1, the Parties shall cooperate to determine in good faith whether such patent or patent application should have been included in the Shared Intellectual Property licensed to Buyers hereunder. If the Parties agree that such patent or patent application should have been included in the Shared Intellectual Property licensed to Buyers hereunder, the Parties shall amend Schedule 6.11.1 to specifically exclude such patent or patent application from the Excepted Shared Intellectual Property, and Buyers shall receive, via amendment to this Master Sale and Purchase Agreement, a license under such patent or patent application with terms identical to those of the license granted in Section 6.11.1. The Parties each covenant and agree on behalf of themselves and their respective Affiliates to execute all documents reasonably requested by the other Party to effect such license.

9. TERMINATION.

9.1 **Termination.** This Agreement may be terminated at any time prior to the Closing:

9.1.1 By the mutual written consent of Delphi and Buyer Parent.

9.1.2 By either Party:

A. If the Closing will not have occurred within one hundred eighty (180) days after entry of the Sale Approval Order for any reason other than a failure of the conditions set forth in Sections 7.1.2 or 7.1.3, unless the Closing has not occurred due to a material breach by the terminating party of its obligations under this Agreement.

B. If Seller consummates an Alternative Transaction.

C. If any Governmental Authority of competent jurisdiction (other than the Bankruptcy Court) will have issued a Governmental Order or taken any other action restraining, enjoining or otherwise prohibiting the transactions contemplated hereby and such Governmental Order or other action has become final and nonappealable, unless due to a material breach by the terminating party.

D. If the Bankruptcy Court has not entered the Sale Approval Order on or before the date that is ninety (90) days after the date of this Agreement and such order is not a Final Order or if the Bidding Procedures Order is not a Final Order within eleven (11) days after it is entered on the Bankruptcy Court's docket.

9.1.3 By Buyer Parent, upon written notice to Delphi and provided that Buyer Parent is not then in material breach of any representation, warranty, covenant or other agreement contained in this Agreement:

A. if Delphi has breached or failed to perform in any material respect any of its obligations or covenants contained in this Agreement, and such material breach or material failure to perform: (i) is not cured within thirty (30) days after written notice thereof or, in the case where the date or period of time specified for performance has lapsed, promptly

following written notice thereof from the non-breaching party; or (ii) is incapable of being cured by Delphi;

B. if a Material Adverse Effect will have occurred, Buyer Parent may terminate within ten (10) Business Days after becoming aware of such event so long as such event is continuing at the time of any such termination and not reasonably capable of being cured within ninety (90) days after entry of the Sale Approval Order;

C. if any Seller enters into an agreement or understanding for an Alternative Transaction other than regarding a Successful Bidder at the Auction where Buyer Parent is the Alternate Bidder;

D. if any Seller (i) seeks or supports, or fails to oppose, Bankruptcy Court approval of a competing bid for any or all of the Business or the Purchased Assets or (ii) executes and delivers an agreement or understanding of any kind with respect to an Alternative Transaction; in each case other than in connection with Qualified Bids at the Auction or regarding a Successful Bidder at the Auction where Buyer Parent is the Alternate Bidder; or

E. If the Bankruptcy Court declines to enter the Sale Approval Order because the Bankruptcy Court finds that the Sale under this Agreement can only be approved through or in the context of a plan of reorganization, unless the right of Buyer to purchase the Business on substantially the same terms as this Agreement is preserved in such plan of reorganization and the plan is consummated pursuant to a Final Order of the Bankruptcy Court confirming such Plan of Reorganization on or before one hundred and twenty (120) days after the date of this Agreement.

F. If Buyer becomes an Alternate Bidder pursuant to Section 10.9 hereof but Delphi fails to consummate the transaction with the Successful Bidder within ninety (90) days of entry of the Sale Order.

G. The sale, transfer, lease or other disposition, directly or indirectly of any portion of the Business or the Acquired Assets (other than as a going concern) in connection with the closure, liquidation or winding up of the Business or any of the Sellers or Sale Companies.

For purposes of Sections 9.1.3.C and 9.1.3.D, the Sellers' negotiations with, and possible selection of, the Qualified Bid that shall serve as the floor bid at the Auction does not give rise to an "understanding" for, or with respect to, an Alternative Transaction, provided, however, that an Auction is actually held pursuant to Section 10 hereof.

9.1.4 By Delphi, upon written notice to Buyer Parent and provided that Delphi is not then in material breach of any representation, warranty, covenant or other agreement contained in this Agreement, if the Buyer Parent or any Buyer has breached or failed to perform in any material respect any of its obligations or covenants contained in this Agreement, and such material breach or material failure to perform: (i) is not cured within thirty (30) days after written notice thereof or, in the case where the date or period of time specified for performance has lapsed, promptly following written notice thereof from the non-breaching party; or (ii) is incapable of being cured by Buyer Parent or any Buyer.

9.2 **Break-Up Fee; Expense Reimbursement.**

9.2.1 Solely in the event that this Agreement is terminated pursuant to Sections 9.1.2.B, 9.1.3.C, 9.1.3.D, or 9.1.3.F, Delphi shall pay to Buyer Parent in immediately available funds a cash fee of \$6,000,000 (the “**Break-Up Fee**”), such fee to be paid upon the consummation of an Alternative Transaction.

9.2.2 In the event this Agreement is terminated pursuant to any provision of Section 9 other than Section 9.1.4 and provided that Buyer Parent is not then in breach of this Agreement or the Bidding Procedures, then Sellers shall, jointly and severally, pay to Buyer Parent an amount equal to Buyer Parent’s reasonable, actual out-of-pocket fees and expenses (including, without limitation, reasonable attorneys’ fees, expenses of its financial advisors, and expenses of other consultants) incurred in connection with the transactions contemplated by this Agreement in immediately available funds up to a maximum of (i) \$2,000,000 if a Break-up Fee is paid or (ii) the amount of the Break-up Fee if a Break-Up Fee is not paid (the “**Expense Reimbursement**”). Any Expense Reimbursement payable upon termination of this Agreement will be immediately earned upon such termination and payable by Delphi to Buyer Parent upon the delivery of an invoice related to such Expense Reimbursement to Delphi by Buyer Parent to be delivered to Delphi within ten (10) Business Days of termination of this Agreement; provided, however, that if Delphi believes, in good faith, that the amount of the Expense Reimbursement sought by Buyer Parent is not reasonable, then Delphi will have the right to seek Bankruptcy Court review thereof prior to paying such amount.

9.2.3 If Buyer Parent actually receives the required Break-Up Fee and/or Expense Reimbursement when due, then such Break-Up Fee and/or Expense Reimbursement will be the sole and exclusive remedy of Buyer Parent, whether at law or in equity, for any breach by Delphi or any of its Affiliates of the terms and conditions of this Agreement, provided, however, that Buyer shall retain its rights and remedies under the Deposit Escrow Agreement and Section 3 of this Agreement governing the return of the Deposit Amount in all such circumstances.

9.2.4 Delphi’s obligation to pay the Break-Up Fee and Expense Reimbursement pursuant to this Section 9.2 shall survive termination of this Agreement and shall constitute an administrative expense of the Sellers under Section 364(c)(1) of the Bankruptcy Code with priority over any and all administrative expenses of the kind specified in Sections 503(b) or 507(b) of the Bankruptcy Code.

9.3 **Procedure and Effect of Termination.** In the event of the termination of this Agreement and the abandonment of the transactions contemplated hereby pursuant to Section 9.1, written notice thereof will forthwith be given to all other Parties. If this Agreement is terminated and the transactions contemplated by this Agreement are abandoned as provided herein:

9.3.1 Buyers will redeliver to Sellers all documents, work papers and other material of any of Sellers relating to the transactions contemplated hereby, whether so obtained before or after the execution hereof;

9.3.2 The provisions of the Confidentiality Agreement will continue in full force and effect; and

9.3.3 The following Sections of this Agreement will survive any termination of this Agreement and remain in full force and effect: (i) Article 9 (Termination); and (ii) Sections 3.1 (Deposit Amount), 9.1 (Termination), 9.2 (Break-Up Fee, Expense Reimbursement), 11 (Liability; Indemnification), 12.1 (Fees and Expenses), 12.5 (Assignment), 12.6 (Waiver), 12.7 (Notices), 12.8 (Entire Agreement), 12.10 (Publicity), 12.14 (Governing Law), and 12.15 (Venue and Retention of Jurisdiction).

9.3.4 No party to this Agreement will have any Liability under this Agreement to any other except: (i) that nothing herein will relieve any party from any Liability for any breach of any of the representations, warranties, covenants and agreements set forth in this Agreement occurring before such termination, and, except as provided by Section 9.2.3 above, no Party waives any Claim with respect thereto; and (ii) nothing herein will relieve Sellers of their obligation to pay Buyer Parent the Break-Up Fee and/or Expense Reimbursement pursuant to Section 9.2. above.

10. BIDDING PROCEDURES.

10.1 Delphi Initial Bankruptcy Actions.

10.1.1 This Article 10 sets forth the bidding procedures (the “**Bidding Procedures**”) to be employed with respect to the Agreement and the Sale of the Purchased Assets. The Sale is subject to competitive bidding as set forth herein and approval by the Bankruptcy Court in the Sale Approval Order. The following overbid provisions and related Bidding Procedures are designed to compensate Buyers for their efforts and agreements to date and to facilitate a full and fair process (the “**Bidding Process**”) designed to maximize the value of the Purchased Assets for the benefit of Sellers’ and their Affiliates’ creditors, shareholders and bankruptcy estate.

10.2 **Qualified Bidder.** Unless otherwise ordered by the Bankruptcy Court, for cause shown, or as otherwise determined by Sellers, in order to participate in the Bidding Process, each person (a “**Potential Bidder**”), other than Buyer Parent, must deliver (unless previously delivered) to Delphi, its counsel, its in-house counsel, and its financial advisors at the addresses provided in Section 10.3:

10.2.1 An executed Confidentiality Agreement in form and substance satisfactory to Delphi.

10.2.2 Current audited financial statements of the Potential Bidder, or, if the Potential Bidder is an entity formed for the purpose of acquiring the Purchased Assets and the Business, current audited financial statements of the equity holders of the Potential Bidder who will guarantee the obligations of the Potential Bidder, or such other form of financial disclosure and credit-quality support or enhancement acceptable to Delphi and its financial advisors; and

10.2.3 A preliminary (non-binding) written proposal regarding: (i) the purchase price range; (ii) any assets and/or equity interests expected to be excluded; (iii) the structure and

financing of the transaction (including, but not limited to, the sources of financing for the purchase price and all requisite financial assurance); (iv) any anticipated regulatory approvals required to close the transaction, the anticipated time frame and any anticipated impediments for obtaining such approvals; (v) any conditions to closing that it may wish to impose in addition to those set forth in this Agreement; and (vi) the nature and extent of additional due diligence it may wish to conduct and the date by which such due diligence will be completed.

A Potential Bidder that delivers the documents described in the previous subparagraphs above and whose financial information and credit-quality support or enhancement demonstrate the financial capability of the Potential Bidder to consummate the Sale and perform post-Closing, if selected as a Successful Bidder, and that Delphi determines in its sole discretion is likely (based on availability of financing, experience and other considerations) to be able to consummate the Sale within the time frame provided by this Agreement will be deemed a **“Qualified Bidder”**. As promptly as practicable, after a Potential Bidder delivers all of the materials required above, Delphi will determine, and will notify the Potential Bidder, if such Potential Bidder is a Qualified Bidder. At the same time that Delphi notifies the Potential Bidder that it is a Qualified Bidder, Delphi will allow the Qualified Bidder to begin to conduct due diligence with respect to the Purchased Assets and the Business as provided in Section 10.4 below. Buyer Parent will be deemed a Qualified Bidder for purposes of the Bidding Process and Qualified Bids and for all purposes hereunder.

10.3 **Bid Deadline.** A Qualified Bidder that desires to make a bid will deliver written copies of its bid to: Delphi Automotive Systems LLC, 5725 Delphi Drive, Troy, Michigan 48098 Attention: Director, Mergers & Acquisitions, with copies to: (i) Delphi’s counsel, Skadden, Arps, Slate, Meagher & Flom LLP, at 333 West Wacker Drive, Chicago, Illinois 60601-1285, Attention: John K. Lyons and Ron E. Meisler; (ii) Delphi’s in-house counsel, Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Attn: Deputy General Counsel – Transactional & Restructuring; (iii) Delphi’s financial advisor, Rothschild, Inc., 1251 Avenue of the Americas, New York, NY 10020, Attention: William Shaw; (iv) counsel to the official committee of unsecured creditors appointed in the Bankruptcy Cases (the “Committee”), Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022, Attention: Robert Rosenberg and Mark A. Broude; and (v) counsel for the agent under Delphi’s postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017, Attention: Donald S. Bernstein and Brian Resnick; so as to be received not later than 11:00 A.M. (EST), on a date to be determined by Delphi that is at least six (6) Business Days before the date of Sale Hearing (the **“Bid Deadline”**). Delphi may extend the Bid Deadline once or successively, but is not obligated to do so; provided however, that for any such extension beyond February 1, 2008, Delphi shall have obtained the written consent of Buyer Parent, which consent will not be unreasonably withheld. If Delphi extends the Bid Deadline, it will promptly notify all Qualified Bidders of such extension. As soon as reasonably practicable following receipt of each Qualified Bid, Sellers will deliver complete copies of all items and information enumerated in the Section below entitled “Qualified Bids” to counsel for the Official Committee of Equity Security Holders (the **“Equityholders’ Committee”**). The Sellers also will provide the UAW with notice of all Qualified Bidders and their contact information.

10.4 **Due Diligence.** Delphi will afford each Qualified Bidder due diligence access to the Purchased Assets and the Business. Due diligence access may include Management Presentations as may be scheduled by Delphi, access to Data Rooms, on site inspections and such other matters which a Qualified Bidder may request and as to which Delphi, in its sole discretion, may agree. Delphi will designate an employee or other representative to coordinate all reasonable requests for additional information and due diligence access from Qualified Bidders. Any additional due diligence will not continue after the Bid Deadline. Delphi may, in its discretion, coordinate diligence efforts such that multiple Qualified Bidders have simultaneous access to due diligence materials and/or simultaneous attendance at Management Presentations or site inspections. Neither Delphi nor any of its Affiliates (nor any of their respective representatives) will be obligated to furnish any information relating to Purchased Assets and the Business to any Person other than to Qualified Bidders who make an acceptable preliminary proposal.

10.5 **Qualified Bids.** A bid will be considered a Qualified Bid only if the bid complies with all of the following (“**Qualified Bid**”):

10.5.1 Includes a letter stating that the bidder’s offer is irrevocable until two (2) Business Days after the Closing of the Sale of the Purchased Assets.

10.5.2 Includes an executed copy of this Agreement, together with all Schedules and Exhibits (a “**Marked Agreement**”), marked to show those amendments and modifications to such agreement that the Qualified Bidder proposes, including the Purchase Price (as defined in this Agreement).

10.5.3 Includes a good faith deposit (the “**Good Faith Deposit**”) in the form of a certified bank check from a U.S. bank or by wire transfer (or other form acceptable to Delphi in its sole discretion) payable to the order of Delphi (or such other party as Delphi may determine) in an amount equal to \$9.5 million.

10.5.4 Includes written evidence of a commitment for financing or other evidence of ability to consummate the proposed transaction satisfactory to Delphi and its advisors.

10.5.5 Is not conditioned on obtaining financing or on the outcome of unperformed due diligence by the bidder.

10.5.6 Proposes a transaction on terms and conditions that Delphi determines, in its sole discretion, are similar to, and are not materially more burdensome or conditional than the terms of the Agreement and that has a value, either individually or, when evaluated in conjunction with any other Qualified Bid, greater than or equal to the sum of (i) the Preliminary Purchase Price plus (ii) the Assumed Liabilities plus (iii) the Break-Up Fee plus (iv) the Expense Reimbursement plus (v) plus \$1,000,000.

10.5.7 Is not conditioned upon any bid protections, such as a break-up fee, termination fee, expense reimbursement or similar type of payment.

10.5.8 Includes an acknowledgement and representation that the bidder: (i) has had an opportunity to conduct any and all due diligence regarding the Purchased Assets prior to

making its offer; (ii) has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the Purchased Assets in making its bid; (iii) did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express, implied, by operation of law or otherwise, regarding the Purchased Assets, or the completeness of any information provided in connection therewith or the Auction, except as expressly stated in the Agreement or the Marked Agreement; and (iv) agrees that any non disclosure agreement or confidentiality agreement entered into with Delphi shall be enforceable by the Successful Bidder.

10.5.9 Includes a commitment to consummate the purchase of the Purchased Assets (including the receipt of any required Governmental Approvals) within not more than fifteen (15) days after entry of an order by the Bankruptcy Court approving such purchase, subject to the receipt of any Governmental Approvals which must be obtained within sixty (60) days after entry of such order.

10.5.10 Is on terms acceptable to General Motors, as provided in any agreement between General Motors and Delphi which facilitates the transactions contemplated hereunder.

10.5.11 Is received by the Bid Deadline.

10.5.12 Delphi will have the right, in its sole discretion, to entertain bids for the Purchased Assets that do not conform to one or more of the requirements specified herein and deem such bids to be Qualified Bids. Notwithstanding the foregoing, Buyer Parent will be deemed a Qualified Bidder, and the Agreement will be deemed a Qualified Bid, for all purposes in connection with the Bidding Process, the Auction, and the Sale. A Qualified Bid will be valued based upon factors such as the net value provided by such bid and the likelihood and timing of consummating such transaction.

10.6 **Subsequent Bid.** Each Qualified Bid other than the initial bid of Buyer Parent is referred to as a “**Subsequent Bid**”. If Delphi does not receive any Qualified Bids other than the Agreement received from Buyer Parent, Delphi will report the same to the Bankruptcy Court and will proceed with the Sale pursuant to the terms of this Agreement. If Delphi receives a bid that does not conform to one or more of the requirements specified in Section 10.5 herein, but determines that such bid is to be treated as a Qualified Bid with a higher value as defined in Section 10.5.6 herein, then any Qualified Bidder (including Buyer) shall have the opportunity to submit a bid at the Auction on the same basis, so long as such bid has a value of at least \$1,000,000 more than the non-conforming bid. Delphi shall notify the Buyer and all Qualified Bidders in writing as to whether or not any bids constitute Qualified Bids no later than five (5) days following the expiration of the Bid Deadline.

10.7 **Bid Protection.** Recognizing Buyer Parent's expenditure of time, energy and resources, Delphi has agreed to provide certain bidding protections to Buyer Parent. Specifically, Delphi has determined that the Agreement will further the goals of the Bidding Procedures by setting a floor that all other Potential Bids must exceed. As a result, Delphi has agreed that it will pay to Buyer Parent the Break-Up Fee and/or the Expense Reimbursement pursuant to, and subject to the terms of, Section 9.2 hereof.

10.8 **Auction, Bidding Increments and Bids Remaining Open.** If Delphi receives at least one (1) Qualified Bid in addition to the Agreement, Delphi will conduct an auction (the “**Auction**”) of the Purchased Assets and the Business (upon notice to all Qualified Bidders who have submitted Qualified Bids) at 10:00 a.m. EST on or before the tenth (10th) Business Day following the expiration of the Bid Deadline, at the offices of Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Chicago, Illinois 60601-1285 or Four Times Square, New York, New York 10036 (at Delphi's election) or such later time or other place as Delphi will notify with Buyer Parent's consent not to be unreasonably withheld all Qualified Bidders who have submitted Qualified Bids (but in no event later than the second (2nd) Business Day prior to the Sale Hearing), in accordance with the following procedures:

10.8.1 Only Delphi, Buyer Parent, any representative of GM, any representative of the UAW, any representative of the Committee and the Equityholders' Committee, any representative of Delphi's secured lenders (and the legal and financial advisers to each of the foregoing), and any Qualified Bidder who has timely submitted a Qualified Bid will be entitled to attend the Auction, and only Buyer Parent and the other Qualified Bidders who have timely submitted a Qualified Bid will be entitled to make any Subsequent Bids at the Auction. At the Auction, each Qualified Bidder will confirm on the record that it has not engaged in any collusion with respect to the Bidding Process or the Sale.

10.8.2 At least three (3) Business Days prior to the Auction, each Qualified Bidder who has timely submitted a Qualified Bid must inform Delphi whether it intends to participate in the Auction and at least two (2) Business Days prior to the Auction, Delphi will provide copies of the Qualified Bid or combination of Qualified Bids which Delphi believes is the highest or otherwise best offer to all Qualified Bidders who have informed Delphi of their intent to participate in the Auction, GM, and the UAW.

10.8.3 All Qualified Bidders will be entitled to be present for all Subsequent Bids with the understanding that the true identity of each bidder will be fully disclosed to all other bidders and that all material terms of each Subsequent Bid will be fully disclosed to all other bidders throughout the entire Auction and put on the record.

10.8.4 Sellers may employ and announce at the Auction additional procedural rules that are reasonable under the circumstances (e.g., the amount of time allotted to make Subsequent Bids) for conducting the Auction, provided that such rules are not inconsistent with these Bidding Procedures, the Bankruptcy Code, General Order M-331 issued by the United States Bankruptcy Court for the Southern District of New York, or any order of the Bankruptcy Court entered in connection herewith.

10.8.5 Bidding at the Auction will begin with the highest or otherwise best Qualified Bid and continue in minimum increments of at least \$1,000,000 higher than the previous bid or bids. The Auction will continue in one or more rounds of bidding and will conclude after each Qualified Bidder has had the opportunity to submit an additional Subsequent Bid with full knowledge and written confirmation of the then-existing highest bid or bids. For the purpose of evaluating the value of the consideration provided by Subsequent Bids (a) Buyer Parent may elect to have the amount of the Break-Up Fee and Expense Reimbursement, as provided in Section 10.5.6, credited towards its Subsequent Bids and (b) Sellers may consider

the value of any assets and/or equity interests to be retained by any Seller or any Liabilities to be assumed by the Bidder.

10.8.6 The concluding date and time of the Auction shall be stated on the record. At the conclusion of the Auction, or as soon thereafter as practicable, Seller, in consultation with its financial advisors, will: (i) review each Qualified Bid on the basis of financial and contractual terms and the factors relevant to the sale process, including those factors affecting the speed and certainty of consummating the sale; and (ii) identify the highest or otherwise best offer(s) for the Purchased Assets and the Business received at the Auction (the “**Successful Bid**”, and the bidder making such bid, the “**Successful Bidder**”), as well as identifying the Alternate Bidder. No further bids shall be considered by Delphi or the Bankruptcy Court following the conclusion of the Auction.

10.9 **Acceptance of Qualified Bids**. Sellers will sell the Purchased Assets for the highest or otherwise best Qualified Bid, as determined by Delphi, upon the approval of such Qualified Bid by the Bankruptcy Court after the hearing (the “**Sale Hearing**”). If, after an Auction in which Buyer Parent: (i) will have bid an amount in excess of the consideration presently provided for in the Agreement with respect to the transactions contemplated under the Agreement; and (ii) is the Successful Bidder, it will, at the Closing under the Agreement, pay, in full satisfaction of the Successful Bid, an amount equal to: (a) the amount of the Successful Bid; less (b) the Break-Up Fee, Expense Reimbursement and Deposit Amount. Delphi’s presentation of a particular Qualified Bid to the Bankruptcy Court for approval does not constitute Delphi’s acceptance of the bid. Delphi will be deemed to have accepted a bid only when the bid has been approved by the Bankruptcy Court at the Sale Hearing.

10.10 **Sale Hearing**. The Sale Hearing will be held before the Honorable Judge Robert Drain on February 26, 2008 at 10:00 a.m. (prevailing Eastern Time) at the United States Bankruptcy Court for the Southern District of New York, located in New York, New York, but may be adjourned or rescheduled in Delphi’s sole discretion, subject to Bankruptcy Court Approval, as necessary, without further notice by an announcement of the adjourned date at the Sale Hearing only if (a) such extension would still enable Sellers to comply with the time requirements in Section 9.1.2.D hereof after consultation with Buyer or (b) Buyer is not the Successful Bidder at the Auction. In all other instances, the Sale Hearing may only be adjourned upon written consent of Buyer, which consent shall not be unreasonably withheld. If Delphi does not receive any Qualified Bids (other than the Qualified Bid of Buyer Parent), Delphi will report the same to the Bankruptcy Court at the Sale Hearing and will proceed with a sale of the Purchased Assets to Buyer Parent following entry of the Sale Approval Order. If Delphi does receive additional Qualified Bids, then, at the Sale Hearing, Delphi will seek approval of the Successful Bid, as well as the second highest or best Qualified Bid (the “**Alternate Bid**” and such bidder, the “**Alternate Bidder(s)**”). Following approval of the sale to the Successful Bidder, if the Successful Bidder fails to consummate the sale because of: (i) failure of a condition precedent beyond the control of either Delphi or the Successful Bidder; or (ii) a breach or failure to perform on the part of such Successful Bidder, then the Alternate Bid will be deemed to be the Successful Bid and Delphi will be authorized, but not directed, to effectuate a sale to the Alternate Bidder without further order of the Bankruptcy Court.

10.11 **Return of Good Faith Deposit.** The Good Faith Deposits of all Qualified Bidders (except for the Successful Bidder) will be held in an interest-bearing escrow account and all Qualified Bids (except for the Successful Bidder) will remain open (notwithstanding Bankruptcy Court approval of a sale pursuant to the Successful Bid by a Qualified Bidder), until two (2) Business Days following the Closing of the Sale (the “**Return Date**”). If a Successful Bidder breaches its obligations under the Bidding Procedures Order or any agreement entered into with respect to its Successful Bid or fails to consummate a sale because of a breach or failure to perform on the part of such Successful Bidder, Delphi will not have any obligation to return the Good Faith Deposit deposited by such Successful Bidder, and such Good Faith Deposit will irrevocably become property of Delphi. On the Return Date, Delphi will return the Good Faith Deposits of all other Qualified Bidders, together with the accrued interest thereon.

10.12 **Reservation of Rights.** Delphi, after consultation with the agents for its secured lenders and the Committee: (i) may determine, which Qualified Bid, if any, is the highest or otherwise best offer; and (ii) may reject at any time, any bid (other than Buyer Parent’s Qualified Bid) that is: (a) inadequate or insufficient; (b) not in conformity with the requirements of the Bankruptcy Code, the Bidding Procedures or the terms and conditions of the Sale; or (c) contrary to the best interests of Sellers, their estates and creditors as determined by Delphi in its sole discretion.

11. LIABILITY, INDEMNIFICATION.

11.1 **LIMITATIONS OF LIABILITY.** NONE OF THE BUYERS OR SELLERS UNDERTAKES ANY LIABILITY FOR ANY SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, INDIRECT OR PUNITIVE DAMAGES; DELPHI WILL NOT BE LIABLE FOR ANY, AND BUYERS ASSUME LIABILITY FOR ALL, PERSONAL INJURY AND PROPERTY DAMAGE CONNECTED WITH BUYERS INVESTIGATION AND EXAMINATION OF THE ACQUIRED ASSETS AND THE SALE COMPANIES, AND OTHER THAN AS EXPRESSLY SET FORTH HEREIN, THE HANDLING, TRANSPORTATION, POSSESSION, PROCESSING, FURTHER MANUFACTURE OR OTHER USE OR RESALE OF ANY OF THE ACQUIRED ASSETS OR THE ASSETS OF THE SALE COMPANIES AFTER THE CLOSING DATE, WHETHER SUCH ACQUIRED ASSETS OR THE ASSETS OF THE SALE COMPANIES ARE USED OR RESOLD ALONE OR IN COMBINATION WITH OTHER ASSETS OR MATERIALS; AND BUYERS ACKNOWLEDGE THAT, SUBJECT TO THE REPRESENTATIONS AND WARRANTIES MADE HEREIN AND IN THE ANCILLARY AGREEMENTS, THE ACQUIRED ASSETS AND SALE SECURITIES ARE BEING SOLD IN THEIR PRESENT STATE AND CONDITION, “AS IS, WHERE IS,” WITH ALL FAULTS, AND BUYERS ARE PURCHASING AND ACQUIRING SUCH ACQUIRED ASSETS AND SALE SECURITIES ON THAT BASIS PURSUANT TO BUYERS’ OWN INVESTIGATION AND EXAMINATION AFTER HAVING BEEN PROVIDED WITH AN ADEQUATE OPPORTUNITY AND ACCESS TO SUCH ACQUIRED ASSETS AND THE SALE COMPANIES TO COMPLETE SUCH INVESTIGATION OR EXAMINATION.

11.2 **Survival.** Except with respect to Sections 2.1 (*Transfers by Sellers and their Affiliates*), 2.2 (*Assumption of Liabilities*), 2.3 (*Retained Liabilities*), 2.4 (*Sale Company*

*Liabilities), 2.5 (JV Company Liabilities), 2.6 (Deferred Items), 3.3 (Preparation of Closing Net Assets Statement), 3.4 (Post-Closing Purchase Price Adjustment), 3.5 (Allocation of Purchase Price), 6.1 (Conduct of the Business) which will survive for only 120 days following Closing, 6.4 (Non-Competition), 6.5 (Tax Matters; Cooperation; Preparation of Returns; Tax Elections), 6.6 (Employees; Benefit Plans; Labor Matters), 6.8 (Technical Documentation), 6.9 (Books and Records and Litigation Assistance from and after Closing), 6.10 (Corporate Names), 6.11 (Information Technology; Intellectual Property Rights and Licenses), 6.12 (Letters of Credit), Section 6.13 (Competition Clearance), 6.14 (Further Actions), 6.15 (Further Assurances), 6.16 (Shared Items Transferred to Buyers), 6.18 (Guarantee by Buyer Parent), 6.19 (Customs Duties), 6.20 (Nonsolicitation), 6.21 (Confidentiality), 6.22 (KDAC), 6.23 (No Right of Set-Off), 6.24 (Enterprise Contracts), 6.25 (Buyer's Covenant to Manufacture Products), **6.27 (Somerton Equipment), 6.29 (2007 Dividends), 6.31 (Athens, Alabama – Plant 22), 6.33 (Doblo 262 Column Program), 8.6 (Post-Closing Transfer of Intellectual Property Rights), Article 11 (Liability, Indemnification) and Article 12 (Miscellaneous) (and the definitions referenced in this Agreement and used therein), the representations, warranties, covenants and agreements of the parties will not survive the Closing.***

11.3 **Indemnification.** Except as may be expressly set forth in this Agreement or in an Ancillary Agreement, no Seller or Buyer will be required to indemnify any other party to any of such agreements.

11.3.1 **Buyers' Indemnification of Delphi.** Subject to Section 6.18, from and after the Closing, Buyers will, severally and not jointly indemnify, defend and hold harmless Sellers and their Affiliates and their respective directors, officers, employees, advisors, representatives and agents from and against all Losses actually incurred by Sellers and their Affiliates and their respective directors, officers, employees, partners, advisors, representatives and agents, including in connection with any actions, suits, demands, assessments, judgments and settlements, in any such case reduced by the amount of (i) insurance proceeds recovered from any Person or entity with respect thereto and (ii) other third party recoupment ("**Indemnifiable Losses**") relating to, resulting from or arising out of:

A. Any Assumed Liability or the failure of any of the Sale Companies (or their successors or assigns) to pay, perform and discharge when due any of their respective Liabilities except, in the case of the Sale Companies, for any matters for which Sellers have expressly agreed to indemnify Buyer and its Affiliates pursuant to this Agreement or any Ancillary Agreement; and

B. Any breach by any Buyer of any covenant or agreement of any Buyer contained in this Agreement or any Ancillary Agreements.

11.3.2 **Sellers' Indemnification of Buyers.** From and after the Closing, each Seller will (with respect to the Acquired Assets, Liabilities and/or covenants sold by, retained by or applicable to such Seller), severally (and, solely with respect to the obligations of the Filing Affiliates pursuant thereto, Delphi will jointly and severally), indemnify, defend and hold harmless Buyers and their Affiliates and their respective directors, officers, employees, partners, advisors, representatives and agents from and against all Indemnifiable Losses relating to, resulting from or arising out of:

A. Any Retained Liability and Indemnifiable Sale Company Liabilities, but only to the extent that a written notice of claim thereof is delivered to the Sellers during the:

(i) in the case of any Product Warranty Liability, seventy-two (72) months after the Closing Date;

(ii) in the case of Products Liability and Insured Liabilities, thirty-six (36) months after the Closing Date;

(iii) in the case of Retained Environmental Liabilities, ninety-six (96) months after the Closing Date.

B. Any breach by any Seller of any covenant or agreement of any Seller contained in this Agreement or any Ancillary Agreements:

11.3.3 Additional Provisions Regarding Environmental Indemnification and Covenants.

A. Solely for Environmental Damages arising from circumstances which are simultaneously Pre-Closing Environmental Contamination and Post-Closing Environmental Contamination, or simultaneously a Pre-Closing Compliance Matter and a Post-Closing Compliance Matter (as the case may be), such Environmental Damages shall be allocated between Sellers and Buyers in an equitable manner based upon available evidence with respect to the timing, duration and causation of, and culpability for, the facts, events and circumstances giving rise to such Environmental Damages. In the absence of reasonable basis for allocation in accordance with the previous sentence, such allocation shall be established in proportion to the time that such Pre-Closing Environmental Contamination or Pre-Closing Compliance Matter existed as compared to the time that such Post-Closing Environmental Contamination or Post-Closing Compliance Matter existed, as the case may be.

B. Sellers shall not be liable for Environmental Damages:

(i) where Buyers make a claim for Pre-Closing Environmental Contamination based on information other than from an Environmental Claim or a subsurface investigation which is not (a) conducted at the direction of a Governmental Authority, or (b) required by Environmental Laws, it being agreed that Buyers cannot otherwise investigate or cause to be investigated any Pre-Closing Environmental Contamination;

(ii) where Buyers disclose or cause to be disclosed information to any Governmental Authority or third party without the prior written consent of Sellers (not to be unreasonably withheld or delayed), insofar as Sellers and Buyers agree (except as provided above) to treat as confidential all information regarding the environmental condition of the facilities and all information gathered, known or obtained as a result of the sale and purchase of the Purchased Assets or performing any obligation or exercising any right under this Agreement; provided, however, that the following shall not be deemed to be a disclosure for purposes of this subsection (ii):

(1) where the disclosure is required by an Environmental Law,

(2) where the information is clearly in the public domain,

(3) where the disclosure is necessary in connection with ordinary course communications with Governmental Authorities consistent with accepted industry practice, provided that any disclosure of Pre-Closing Environmental Contamination or Pre-Closing Compliance Matter initiated by Buyer or any gratuitous disclosure by Buyer of the existence of Pre-Closing Contamination or Pre-Closing Compliance Matter without an environmental regulatory justification shall not constitute "disclosure in connection with ordinary course communications" for purposes hereof, or

(4) where the Parties agree in writing to such disclosure (such agreement not to be unreasonably withheld);

(iii) where Buyers use a Real Property for a use other than an industrial use, or seek to or change the zoning or land use designation or classification of a Real Property to a classification more sensitive than the industrial zoning or land use designation or classification;

(iv) where the Buyers make a claim and Buyers did not take reasonable action to avoid or mitigate any Environmental Damages; or

(v) Except in connection with the closure of the Manufacturing Facilities listed on Schedule 11.3.3, to the extent Environmental Damages were created or increased where Buyers cease operations at or close or demolish all or a portion of a facility which is part of the Business which cessation or closure/demolition (a) causes an Environmental Claim to be brought against Buyers by operation of law or otherwise, or (b) increases the Environmental Damages as a result.

C. The liability of the non-claiming Party for any claim for indemnification related to Assumed Environmental Liabilities or Retained Environmental Liabilities shall terminate absolutely twelve (12) months after a written denial by the non-claiming Party, if legal Proceedings in respect of such claim have not been commenced within such twelve (12) month period, except that the running of the 12 month period shall be tolled for the same time a pending resolution of an issue is the subject of any agreed dispute resolution procedure.

D. (1) Environmental investigatory, remedial or corrective action with regard to matters constituting Retained Environmental Liabilities shall be conducted by the Sellers applying best engineering judgment and the common practices in the jurisdiction in which the relevant property is located. In connection therewith, the Sellers shall provide Buyers

with an opportunity to review and comment on all such work plans or scopes of work, studies or site remediation plans, and any material decisions or determinations associated with the implementation thereof, which comments the Sellers will consider and adopt where reasonable, and Sellers shall not unreasonably interfere with Buyers' conduct of the Business at the relevant property.

(2) As part of the strategy for conducting environmental remediation, Sellers can, at their option and to the extent permitted by Environmental Law, include environmental risk analysis and other risk evaluation methods, institutional engineering control as is appropriate.

(3) Sellers shall not be obligated to conduct environmental remediation to any standard beyond that which is required under applicable Environmental Law.

E. On and after the Closing Date, Sellers and Buyers shall cooperate in taking reasonable steps to effect the transfer or procure the reissuance of any Environmental Permit necessary to operate the Business.

F. With respect to disputes regarding matters related to Environmental Laws or environmental matters, any dispute resolution into which the parties enter shall be commenced and conducted as otherwise consistent with this Agreement, provided, however, that the individuals resolving any such dispute shall be skilled in environmental law, investigation and remediation in the jurisdiction in which the relevant Real Property is located, and shall be qualified environmental lawyers or environmental consultants as the circumstances of the dispute reasonably dictate.

11.3.4 **Defense of Claims.**

A. If any Indemnitee receives notice of the assertion of any Claim or of the commencement of any action or proceeding by any Person or Governmental Authority that is not a party to this Agreement (a "**Third Party Claim**") against such Indemnitee, with respect to which an Indemnifying Party is obligated to provide indemnification under this Agreement, the Indemnitee will give such Indemnifying Party reasonably prompt written notice thereof, but in any event not later than 20 calendar days after receipt of notice of such Third Party Claim; provided, however, that the failure of the Indemnitee to notify the Indemnifying Party shall only relieve the indemnifying party from its obligation to indemnify the Indemnitee pursuant to this Section 11.3 to the extent that the Indemnifying Party is materially prejudiced by such failure (whether as a result of the forfeiture of substantive rights or defenses or otherwise). Upon receipt of notification of a Third Party Claim, the Indemnifying Party shall be entitled, upon written notice to the Indemnitee, to assume the investigation and defense thereof if such Indemnifying Party delivers a written agreement in form and substance reasonably satisfactory to the Indemnitee agreeing to indemnify the Indemnifying Party with respect to such Third Party Claim; provided that notwithstanding anything herein to the contrary, the Indemnifying Party shall have no right to assume or continue the defense of any Third Party Claim (and the Indemnitee shall have the exclusive right to defend it) if the Indemnitee reasonably determines that the Indemnifying Party does not have sufficient financial resources to defend or discharge such Third Party Claim. Whether or not the Indemnifying Party elects to assume the

investigation and defense of any Third Party Claim, the Indemnatee shall have the right to employ one separate counsel (plus one separate local counsel) and to participate in the investigation and defense thereof; provided, however, that the Indemnatee shall pay the reasonable fees and disbursements of such separate counsel. Without the prior written consent of the Indemnatee, the Indemnifying Party will not enter into any settlement of any Third Party Claim that would lead to liability or create any financial or other obligation on the part of the Indemnatee unless such settlement includes as an unconditional term thereof the release of the Indemnatee from all liability in respect of such Third Party Claim.

B. Any claim by an Indemnatee on account of an Indemnifiable Loss that does not result from a Third Party Claim will be asserted by giving the Indemnifying Party reasonably prompt written notice thereof and the Indemnifying Party will have a period of 30 calendar days within which to respond in writing to such claim.

C. It is expressly agreed that any Product Warranty Liability for which indemnification may be sought is to be treated as a Third Party Claim and the Indemnifying Party shall be entitled to assume the defense of such claim and participate in the defense of such claim, and, in no event shall any Retained Product Warranty Liability be settled without the consent of Delphi (such consent not to be unreasonably withheld).

D. The Indemnifying Party shall have the right to pursue any third-party for liability or contribution in connection with any Liability for which indemnification is sought, including the right to pursue suppliers, and each Party shall be deemed to have assigned or retained, as appropriate, such contractual or other rights as are necessary for such Party to prosecute such action.

12. MISCELLANEOUS.

12.1 **Fees and Expenses.** Except as set forth in Section 9.2 hereof and except as otherwise provided in the Ancillary Agreements, Delphi, on behalf of Sellers, on the one hand, and Buyer Parent, on behalf of Buyers, on the other hand, will each bear its own expenses and the expenses of its Affiliates in connection with the preparation and negotiation of this Agreement. Except as set forth in Section 9.2 hereof, Buyer Parent will be solely responsible for: (i) all expenses in connection with its due diligence review of the Business, including, without limitation, surveys, title work, title inspections, title searches, environmental testing or inspections, building inspections, UCC lien and other searches; and (ii) any cost (including any filing fees) in connection with notarization, registration or recording of this Agreement or an Ancillary Agreement required by applicable Law.

12.2 **Bulk Sales Laws** Each Party hereto waives compliance by the other Parties with any applicable bulk sales Law.

12.3 **Payments in Dollars.** Except as otherwise provided in this Agreement or an Ancillary Agreement, all payments pursuant hereto will be made by wire transfer in U.S. Dollars in same day or immediately available funds.

12.4 **Amendment.** This Agreement may not be amended, modified or supplemented except upon the execution and delivery of a written agreement executed by the duly authorized representative or officer of the Parties.

12.5 **Assignment.** This Agreement will be binding on and inure to the benefit of the successors and assigns of each Party and their Affiliates, provided, that no assignment of any rights or obligations hereunder will be made by any Seller or Buyer without the written consent of the other Party, except the assignment of this Agreement by a Filing Affiliate to a succeeding entity following such Filing Affiliate's emergence from Chapter 11 (which assignment will not require the other Party's consent); provided further that Buyers may assign all or a portion of their rights or obligations under this Agreement (i) to any subsidiary of Buyer Parent, (ii) in connection with the direct or indirect sale, merger, consolidation or similar reorganization of, all or a portion of Buyers or Buyers' business and/or (iii) to their lenders under Buyers' and their Affiliates' financing documents; provided that each such entity or entities agree in writing to be bound by all of the terms, conditions and provisions contained herein and that neither the applicable Buyer(s) nor Buyer Parent is released from its obligations hereunder.

12.6 **No Successor Liability.** Except where expressly prohibited under applicable law or otherwise expressly ordered by the Bankruptcy Court, upon the Closing, the Buyers shall not be deemed to (a) be the successor of the Filing Affiliates, (b) have, de facto, or otherwise, merged with or into the Filing Affiliates, (c) be a mere continuation or substantial continuation of the Filing Affiliates or the enterprise(s) of the Filing Affiliates, or (d) be liable for any acts or omissions of the Filing Affiliates in the conduct of the Business or arising under or related to the Purchased Assets other than as set forth in this Agreement. Without limiting the generality of the foregoing, and except as otherwise provided in this Agreement, the Buyers shall not be liable for any Claims against the Filing Affiliates or any of their predecessors or affiliates, and the Buyers shall have no successor or vicarious liability of any kind or character whether known or unknown as of the Closing of the Sale, whether now existing or hereafter arising, or whether fixed or contingent, with respect to the Business or any obligations of the Filing Affiliates arising prior to the Closing of the Sale, except as provided in the Agreement, including, but not limited to, liabilities on account of any taxes arising, accruing, or payable under, out of, in connection with, or in any way relating to the operation of the Business prior to the Closing of the Sale. The Buyers acknowledge and agree that this Section 12.6 shall not in any be deemed to expand or modify Sellers' indemnification obligations under this Agreement or any Ancillary Agreement.

12.7 **Waiver.** Any waiver by Sellers or Buyers of any breach or of a failure to comply with any provision of this Agreement: (i) will be valid only if set forth in a written instrument signed by the Party to be bound; and (ii) will not constitute, or be construed as, a continuing waiver of such provision, or a waiver of any other breach of, or failure to comply with, any other provision of this Agreement. At any time prior to the Closing Date, the Parties may: (a) extend the time for the performance of any of the obligations or other acts of the other Parties; (b) waive any inaccuracies in the representations and warranties contained in this Agreement or in any document delivered pursuant hereto; and (c) waive compliance with any of the agreements or conditions contained herein. Except as otherwise expressly provided in this Agreement, any agreement on the part of a Party to any such extension or waiver will be valid only if set forth in an instrument in writing signed on behalf of such Party.

12.8 **Notices.** Any notice, request, consent or other communication required or permitted to be given under this Agreement will be in writing and will be deemed to have been sufficiently given or served for all purposes: (i) when personally delivered; (ii) on the first (1st) Business Day after sent by a nationally or internationally recognized overnight courier service with signature to the recipient at the address below indicated; (iii) on the third (3rd) Business Day after sent by registered or certified mail, return receipt requested, postage prepaid; or (iv) when sent if sent by facsimile with confirmation of receipt:

If to any Buyer: **c/o PLATINUM EQUITY ADVISORS, LLC**
360 N. Crescent Drive, South Building
Beverly Hills, CA 90210
Attn: Eva Kalawski
Tel.: (310) 712-1850
Fax.: (310) 712-1863

With a copy to: **KIRKLAND & ELLIS LLP**
777 South Figueroa Street, 37th Floor
Los Angeles, CA 90017
Attn: Richard L. Wynne
Tel.: (213) 680-8202
Fax.: (213) 680-8500

If to Delphi: **DELPHI CORPORATION**
5725 Delphi Drive
Troy, Michigan 48098
Attn:
Fax No.:

With a copy to: **DELPHI CORPORATION**
5725 Delphi Drive
Troy, Michigan 48098
Attn: Deputy General Counsel -
 Transactional & Restructuring
Fax: (248) 813-2491

With a copy to: **SKADDEN, ARPS, SLATE, MEAGHER & FLOM
LLP**
4 Times Square
New York, New York 10036
Attn: Eric Cochrane
 Marie Gibson
Fax: (212) 735-2000

provided, however, if either Party will have designated a different addressee by notice, then to the last addressee so designated.

12.9 **Entire Agreement.** This Agreement, together with the Ancillary Agreements, the Confidentiality Agreement contain the entire agreement and understanding of the Parties with respect to the subject matter hereof and thereof and supersede all prior agreements and understandings, both written and oral, between the Parties with respect to the subject matter hereof and thereof.

12.10 **Counterparts.** This Agreement may be executed in two or more counterparts, each of which will be deemed an original, and all of which will constitute one and the same Agreement. Facsimile signatures will be treated as originals.

12.11 **Publicity.** Prior to the Closing and for thirty days thereafter, except as required by Law (and then only after prior consultation with the other Party) or in connection with the Bankruptcy Cases, neither Party (nor any of the other Buyers and Sellers) will issue any press release or make any public announcement concerning this Agreement or the transactions contemplated hereby without obtaining the prior written approval of the other Party (not to be unreasonably withheld, delayed or conditioned).

12.12 **Headings.** The headings contained in this Agreement are for convenience only, do not constitute a part of this Agreement and will not be deemed to limit or affect any of the provisions hereof.

12.13 **Severability.** The provisions of this Agreement will be deemed severable and the invalidity or unenforceability of any provision will not affect the validity or enforceability of the other provisions hereof. If any provision of this Agreement, or the application thereof to any Person or any circumstance, is invalid or unenforceable: (i) a suitable and equitable provision will be substituted therefore in order to carry out, so far as may be valid and enforceable, the intent and purpose of such invalid or unenforceable provision; and (ii) the remainder of this Agreement and the application of such provision to other Persons or circumstances will not be affected by such invalidity or unenforceability, nor will such invalidity or unenforceability affect the validity or enforceability of such provision, or the application thereof, in any other jurisdiction.

12.14 **Third Parties.** Nothing expressed or implied in this Agreement is intended or will be construed to confer upon or give to any Person, other than the Parties, their Affiliates and their respective permitted successors or assigns, any Claims, rights or remedies under or by reason of this Agreement.

12.15 **Governing Law.** This Agreement will in all respects be governed by and construed in accordance with the laws of the State of New York, and to the extent applicable the Bankruptcy Code, without giving effect to rules governing the conflict of laws.

12.16 **Venue and Retention of Jurisdiction.** The Parties irrevocably and unconditionally submit to the jurisdiction of the Bankruptcy Court for any litigation arising out of or relating to this Agreement and the transactions contemplated hereby (and agree not to commence any litigation relating thereto except in the Bankruptcy Court); provided, however, this Section 12.16 shall not be applicable in the event the Bankruptcy Cases have closed, in which case the Parties irrevocably and unconditionally submit to the jurisdiction of the federal

courts in the Southern District of New York and state courts of the State of New York, county of Manhattan, for any litigation arising out of or relating to this Agreement and the transactions contemplated hereby (and agree not to commence any litigation relating thereto except in the federal courts in the Southern District of New York and state courts of the State of New York, county of Manhattan).

12.17 **No Right of Setoff.** Except as otherwise provided herein, neither Party nor any of its Affiliates may deduct from, set off, holdback or otherwise reduce in any manner whatsoever any amount owed to it under this Agreement or any Ancillary Agreement against any amounts owed under this Agreement or any Ancillary Agreement by such Person to the other Party or any of such other Party's Affiliates.

12.18 **Risk of Loss.** Prior to the Closing, all risk of loss, damage or destruction to all or any part of the Acquired Assets or the Business will be borne exclusively by Sellers.

12.19 **Enforcement of Agreement.** The Parties agree that irreparable damage would occur in the event that any provision of this Agreement or any Ancillary Agreement was not performed in accordance with its specific terms or were otherwise breached. It is accordingly agreed that the Parties will be entitled to an injunction or injunctions to prevent breaches of this Agreement or any Ancillary Agreement and to enforce specifically the terms and provisions hereof and thereof, this being in addition to all other remedies available at law or in equity.

12.20 **Sellers' Payment Obligations.** The Sellers' payment obligations to Buyers under this Agreement, the Exhibits to this Agreement, or the Ancillary Agreements shall survive termination of this Agreement and shall constitute an administrative expense of the Sellers pursuant to Sections 503(b) or 507(b) of the Bankruptcy Code, except that the Sellers' obligation to pay the Break-Up Fee and Expense Reimbursement shall constitute a super-priority administrative expense claim pursuant to Section 9.2.4 hereof. Nothing contained in any chapter 11 plan confirmed in these cases or any order confirming any such plan or in any other order in these cases (including any order entered after any conversion of these cases to cases under chapter 7 of the Bankruptcy Code) shall alter, conflict with, or derogate from, the provisions of the Agreement, the Bidding Procedures Order and the Sale Approval Order. The Debtors' obligations under this Agreement (including all Exhibits and Ancillary Agreements) shall survive confirmation of any plan of reorganization or discharge of claims thereunder and shall be binding upon Debtors, and the reorganized or reconstituted debtors, as the case may be, after the effective date of the confirmed plan or plans in the Debtors' cases.

12.21 **Bankruptcy Court Approval.** Notwithstanding anything to the contrary herein, Sellers' obligations under Section 9.2. are expressly subject to entry of the Bidding Procedures Order. All other obligations of the Sellers hereunder are subject to entry of the Sale Approval Order.

[Remainder of the page left intentionally blank.]

IN WITNESS WHEREOF, each of the Parties hereto has caused this Agreement to be executed by its duly authorized officer, in each case as of the date first above written.

DELPHI CORPORATION

By: _____
Name:
Title:

STEERING SOLUTIONS CORPORATION

By: _____
Name:
Title:

The following U.S. Persons sign this Agreement solely with respect to the Acquired Assets or Sale Securities being bought or sold by such Person.

DELPHI AUTOMOTIVE SYSTEMS LLC

DELPHI CHINA LLC

By: _____
Name:
Title:

By: _____
Name:
Title:

DELPHI TECHNOLOGIES, INC.

DELPHI AUTOMOTIVE SYSTEMS (HOLDINGS) INC.

By: _____
Name:
Title:

By: _____
Name:
Title:

SCHEDULES

Schedule 1	Detail of Sellers and Buyers
Schedule 1.1.A	Buyers Knowledge
Schedule 1.1.B	Sellers Knowledge
Schedule 1.1.C	Products
Schedule 1.1.E	NTD/POS
Schedule 1.1.F	Replacement Licenses
Schedule 1.2	Details of Buyers
Schedule 2.1.2.	Acquired Assets of Technical Centers and Sales Offices
Schedule 2.1.3.L	Cadiz included Contracts
Schedule 2.1.3.O	Excluded Computer Hardware, Equipment, Software, Contracts and Other Assets
Schedule 2.2.15	Export Liabilities
Schedule 3.3.1	Net Assets
Schedule 4.3.1	Sale Companies and JV Companies
Schedule 4.3.2	Capital Stock
Schedule 4.4.1(a)	Historical Financial Statements
Schedule 4.4.1(b)	Transferable Balance Sheet
Schedule 4.4.2	Exceptions to GAAP
Schedule 4.5	No Conflicts or Approvals
Schedule 4.6	Sufficiency of Acquired Assets
Schedule 4.7	Noncompliance with Law
Schedule 4.8	Proceedings against Sellers
Schedule 4.9	Absence of Certain Changes
Schedule 4.10.3	Tax Matters
Schedule 4.10.4	Tax Examinations
Schedule 4.10.7	Tax Liens
Schedule 4.11.1	Employees
Schedule 4.11.2	Employee Benefit Plans
Schedule 4.11.4	ERISA Compliance
Schedule 4.11.5	Proceedings Relating to Seller Employee Benefit Plans
Schedule 4.11.6	ERISA Liabilities
Schedule 4.11.8	Welfare Benefits
Schedule 4.11.9	Contributions to Seller Employee Benefit Plans
Schedule 4.11.11	Collective Bargaining Agreements
Schedule 4.11.12	Labor Relations
Schedule 4.12.1.A	Patents
Schedule 4.12.1.B	Trademarks
Schedule 4.12.1.C	Copyrights
Schedule 4.12.2	Licenses to Affiliates
Schedule 4.12.3	Infringement and Allegations of Infringement of Third Party Intellectual Property
Schedule 4.12.4	Infringement of the Purchased Intellectual Property
Schedule 4.12.5	Intellectual Property Notices

Schedule 4.13.1	Material Contracts
Schedule 4.13.2	Default/Post-Petition Contracts
Schedule 4.14	Environmental Matters
Schedule 4.15 (a)	Insurance Policies
Schedule 4.15(b)	Transferred Insurance Policies
Schedule 4.16.1	Defects in Title for Personal Property Assets
Schedule 4.16.3	Other Inventory Locations
Schedule 4.16.4	Machinery, Equipment and Capitalized Tools
Schedule 4.17.1	Leased Real Property
Schedule 4.17.2	Owned Real Property
Schedule 4.19	Affiliate Transactions
Schedule 6.1.1	Exceptions to Covenants Regarding Conduct of Business prior to the Closing
Schedule 6.3	Assumed and Assigned U.S. Contracts
Schedule 6.4.1	Product Subcomponents
Schedule 6.6.7	Severance or Termination Agreements
Schedule 6.11.1	Excepted Shared Intellectual Property
Schedule 6.11.1.A	Excluded Products
Schedule 6.11.5	Transfer of Proportional Share of Licenses
Schedule 6.11.8.A	Separation Plan
Schedule 6.11.8.B	Facilities Separation Plan
Schedule 6.11.8.C	Certain IT Separation Activities
Schedule 6.12	Letters of Credit
Schedule 6.16	Shared Items Transferred to Buyers
Schedule 6.22	KDAC Reference Balance Sheet
Schedule 6.24	Other Services
Schedule 7.2.4	Outsourcing Agreements
Schedule 8.2.2	Exceptions to Purchased Intellectual Property
Schedule 11.3.3	Certain Manufacturing Facilities

EXHIBITS

Exhibit 6.2.1.A	Bidding Procedures Order
Exhibit 6.2.1.B	Sale Approval Order
Exhibit 6.17.3	Buyers' Balance Sheet
Exhibit 6.22	KDAC Share Transfer Agreement
Exhibit 8.2.1.A	Somerton, Australia Assignment and Assumption Agreement
Exhibit 8.2.1.B	Paris Technical Center Sublease
Exhibit 8.2.1.C	Mexico Technical Center Sublease
Exhibit 8.2.2.A	Patent Assignment
Exhibit 8.2.2.B	Trademark Assignment
Exhibit 8.2.2.C	Copyright Assignment
Exhibit 8.2.3.A	Mexico Asset Sale Agreement
Exhibit 8.2.3.B	China Share Transfer Agreements
Exhibit 8.2.3.C	France Asset Sale Agreement
Exhibit 8.2.3.D	Australia Asset Sale Agreement
Exhibit 8.2.3.E	India Asset Sale Agreement
Exhibit 8.2.3.F	Germany Asset Sale Agreement
Exhibit 8.2.3.G	Italy Asset Sale Agreement
Exhibit 8.2.3.H	Korea Asset Sale Agreement
Exhibit 8.2.3.I	Japan Asset Sale Agreement
Exhibit 8.2.3.J	Poland Share Transfer Agreement
Exhibit 8.2.3.K	Brazil Quota Transfer Agreement
Exhibit 8.2.4	Deposit Escrow Agreement
Exhibit 8.2.5	Transition Services Agreement
Exhibit 8.2.6	Bills of Sale
Exhibit 8.2.7	Assignment and Assumption Agreements
Exhibit 8.3.2	Quit Claim Deed for Owned Real Property

SCHEDULE 1

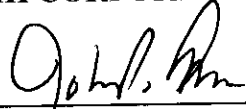
DETAILS OF SELLERS AND BUYERS

	<u>ASSET/ STOCK</u>	<u>SALE COMPANY/ JV COMPANIES</u>	<u>SELLER</u>	<u>BUYER</u>
<u>MANUFACTURING FACILITY:</u>				
Saginaw, Michigan	Asset	N/A	Delphi Automotive Systems LLC	
New Castle, Indiana	Asset	N/A	Delphi Automotive Systems LLC	
Athens, Alabama	Asset	N/A	Delphi Automotive Systems LLC	
Queretaro, Mexico	Asset	N/A	Alambrados y Circuitos Electricos, S.A. de CV	
Juarez, Mexico	Asset	N/A	Rio Bravo Electricos, S.A. de C.V.	
Sabinas Hidalgo, Mexico	Asset	N/A	Delphi Ensamble de Cables y Componentes, S. de R.L. de C.V.	
Strasbourg, France	Asset	N/A	Delphi France SAS	
Somerton, Australia	Asset	N/A	Delphi Automotive Systems Australia Ltd.	
Suzhou, China	Stock	Sale Company – Saginaw Steering (Suzhou) Co., Ltd.	Delphi Automotive Systems Singapore Pte. Ltd.	
Bangalore, India	Asset	N/A	Delphi Automotive Systems Private Ltd.	
Porto Alegre, Brazil	Stock	Sale Company – Newco (to be established)	99.9% - Delphi Automotive Systems do Brasil, Ltda. 0.1% - to be established	
Tychy, Poland Gliwice, Poland	Stock	Sale Company - Delphi Polska Automotive Systems Sp. zoo	Delphi Automotive Systems (Holding), Inc.	
Hebei, China	Stock (60%)	JV Company - Delphi Saginaw Lingyun Drive Shaft Co. Ltd.	60% - Delphi China LLC	
Wuhu, China	Stock (60%)	JV Company - Saginaw Lingyun Driveshaft (Wuhu) Co., Ltd.	60% - Delphi Automotive Systems Singapore Pte. Ltd.	
<u>TECHNICAL CENTERS AND SALES OFFICES:</u>				
Dearborn, Michigan	Asset	N/A	Delphi Automotive Systems LLC	
Milford, Michigan	Asset	N/A	Delphi Automotive Systems LLC	
Troy, Michigan	Asset	N/A	Delphi Automotive Systems	

			LLC	
Casa Grande, Arizona	Asset	N/A	Delphi Automotive Systems LLC	
Juarez, Mexico	Asset	N/A	Delphi Automotive Systems, S.A. de C.V.	
Tremblay-en-France, France	Asset	N/A	Delphi France SAS	
Ruesselsheim, Germany	Asset	N/A	Delphi Deutschland GmbH	
Torino, Italy	Asset	N/A	Delphi Italia Automotive Systems S.r.l	
Beijing, China	Asset	Sale Company – Saginaw Steering (Suzhou) Co., Ltd.	Delphi Automotive Systems Singapore Pte. Ltd.	
Shanghai, China	Asset	Sale Company – Saginaw Steering (Suzhou) Co., Ltd.	Delphi Automotive Systems Singapore Pte. Ltd.	
Akishima, Japan	Asset	N/A	Delphi Automotive Systems Japan, Ltd.	
Seoul, Korea	Asset	N/A	Delphi Korea Corporation	
<u>INTELLECTUAL PROPERTY:</u>				
	Asset	N/A	Delphi Technologies, Inc.	

IN WITNESS WHEREOF, each of the Parties hereto has caused this Agreement to be executed by its duly authorized officer, in each case as of the date first above written.

DELPHI CORPORATION


By: 
Name: John P. Arle
Title: VP & Treasurer

STEERING SOLUTIONS CORPORATION


By: _____
Name:
Title:

The following U.S. Persons sign this Agreement solely with respect to the Acquired Assets or Sale Securities being bought or sold by such Person.

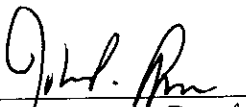
DELPHI AUTOMOTIVE SYSTEMS LLC

By: 
Name: John P. Arle
Title: VP & Treasure


DELPHI CHINA LLC

By: 
Name: John P. Arle
Title: VP & Treasurer

DELPHI TECHNOLOGIES, INC.

By: 
Name: John P. Arle
Title: VP & Treasurer

DELPHI AUTOMOTIVE SYSTEMS (HOLDINGS) INC.


By: 
Name: John P. Arle
Title: CFO & Treasurer

IN WITNESS WHEREOF, each of the Parties hereto has caused this Agreement to be executed by its duly authorized officer, in each case as of the date first above written.

DELPHI CORPORATION

By: _____
Name:
Title:

STEERING SOLUTIONS CORPORATION


DL By: 
Name: Eva M. Kalawski
Title: Vice President & Secretary

The following U.S. Persons sign this Agreement solely with respect to the Acquired Assets or Sale Securities being bought or sold by such Person.

DELPHI AUTOMOTIVE SYSTEMS LLC

STEERING SOLUTIONS CORPORATION

By: _____
Name:
Title:

DL By: 
Name: Eva M. Kalawski
Title: Vice President & Secretary

DELPHI TECHNOLOGIES, INC.

DELPHI AUTOMOTIVE SYSTEMS (HOLDINGS) INC.

By: _____
Name:
Title:

By: _____
Name:
Title:

EXHIBIT M

EXECUTION COPY

TRANSACTION FACILITATION AGREEMENT

This Transaction Facilitation Agreement (the "Agreement"), dated as of December 10, 2007, is entered into between Delphi Corporation, a Delaware corporation ("Delphi") and General Motors Corporation ("GM"), a Delaware corporation.

RECITALS

A. Delphi and Steering Solutions Corporation ("Steering Solutions") are the parties to a Master Sale and Purchase Agreement, dated approximately the date hereof ("Original MSA"), relating to the sale and purchase of the Combined Business (as defined in the MSA) (the "Transaction"). Under the competitive bidding process provided for in the MSA, Delphi may enter into an MSA ("Successor MSA") with a bidder other than Steering Solutions that is approved in writing by GM and provides the highest or otherwise best offer for the sale and purchase the Combined Business ("Successful Bidder"). References in this Agreement to (a) the "MSA" shall be deemed to refer to the Original MSA or any Successor MSA, as applicable, and (b) the "Buyer" shall be deemed to refer to Steering Solutions or any Successful Bidder

B. Delphi has previously delivered to GM drafts of the Original MSA and has delivered to GM the final version of the Original MSA.

C. Delphi and GM are the parties to a Master Restructuring Agreement, dated September 6, 2007, as amended (the "MRA"), pursuant to which GM made certain commitments to Delphi with respect to, among other things, recoveries of working capital in connection with the sale of certain businesses, including the Global Steering Business (as defined in the MRA), and Delphi granted GM certain approval rights with respect to the purchase price and identity of the buyer in connection with the sale of the Global Steering Business.

D. GM has agreed to provide certain commitments and accommodations in accordance with this Agreement in order to induce Delphi to enter into the MSA with Buyer.

NOW THEREFORE, in consideration of the premises and the covenants and agreements contained in this Agreement and other good and valuable consideration, and intending to be legally bound, Delphi and GM (the "Parties") agree as follows:

TERMS AND CONDITIONS

1. **Condition to Effectiveness and Termination.** This Agreement will become effective upon the entry of a final non-appealable order entered by the United States Bankruptcy Court for the Southern District of New York approving this Agreement. This Agreement shall automatically terminate upon any termination of the MSA other than in connection with a sale of the Combined Business pursuant to a Successor MSA. Notwithstanding anything herein to the contrary, if this Agreement is terminated, all of the terms of the MRA that would otherwise be amended by this Agreement will be deemed to have been in full force and effect on the effective date of the MRA and the parties will perform their respective obligations thereunder.
2. **Consent of Purchase Price and Identity of Buyer.** GM consents to (a) Steering Solutions and its affiliates as the purchaser(s) in connection with the Transaction and (b)

the amount of the proceeds to be paid under the MSA in connection with the Transaction. The terms of this Agreement shall apply with respect to an alternative bidder other than Steering Solutions only in the event that GM has consented to the identity of such bidder and the terms of the applicable Successor MSA.

3. **GM Payment.** GM will pay to Delphi the amounts set forth in Sections 3.1 and 3.2 below and when paid, such payments will be made in full and final satisfaction of GM's obligations under Section 4.04(f) and 4.04(g) of the MRA:

3.1 Either of the following:

- (A) If the closing of the Transaction ("Closing Date") occurs on or before the effective date of the MRA:

- (1) GM will pay to Delphi on the date of the Closing Date \$257 million;
- (2) GM will pay to Delphi within one (1) business day after the Closing Date the fees payable to Delphi's investment bank, Rothchild, Inc. in connection with the Transaction in the amount of \$5 million;
- (3) GM will pay to Delphi "Day 2" information technology separation costs that are either (i) incurred by the Buyer and reimbursed to the Buyer by Delphi or (ii) incurred by Delphi in connection with the Transaction; provided, however, the aggregate amount to be paid by GM on account of (i) and (ii) above shall not exceed \$10 million. GM will pay the amounts due to Delphi under clause (i) no later than one (1) business day after Delphi pays such amounts Buyer. GM will pay the amounts due under clause (ii) within ten (10) business days of receipt of invoices and reasonable documentation evidencing Delphi's payment or evidencing such expenses, but not prior to the Closing Date; and
- (4) Within one (1) business day after Delphi pays Buyer the one time working capital normalization payment of \$30 million, GM will reimburse Delphi \$30 million for such payment.

- (B) If the Closing of the Transaction has not occurred on or before the effective date of the MRA:

- (1) On the effective date of the MRA, GM will advance to Delphi (as an advance deposit against its accounts payable to Delphi and its U.S. and Mexican affiliates) \$210 million (the "Initial Advance"). Upon the Closing Date, the Initial Advance shall cease to be an advance deposit and will be retained by Delphi;
- (2) On the Closing Date, GM will pay to Delphi \$47 million;

- (3) Within one (1) business day after the Closing Date, GM will pay to Delphi the fees payable to Delphi's investment bank, Rothchild, Inc. in connection with the Transaction in the amount of \$5 million;
- (4) GM will pay to Delphi "Day 2" information technology separation costs that are either (i) incurred by the Buyer and reimbursed to the Buyer by Delphi or (ii) incurred by Delphi in connection with the Transaction; provided, however, the aggregate amount to be paid by GM on account of (i) and (ii) above shall not exceed \$10 million. GM will pay the amounts due to Delphi under clause (i) no later than one (1) business day after Delphi pays such amounts Buyer. GM will pay the amounts due under clause (ii) within ten (10) business days of receipt of invoices and reasonable documentation evidencing Delphi's payment or evidencing such expenses, but not prior to the Closing Date; and
- (5) Within one (1) business day after Delphi pays Buyer the one time working capital normalization payment of \$30 million, GM will reimburse Delphi \$30 million for such payment.

3.2 Either of the following:

- (A) In the event Delphi does not sell its 50% interest in KDAC Steering (as defined in the MSA) to Buyer within nine (9) months of the Closing Date and as a result of Delphi not transferring its interest in KDAC Steering, Delphi makes a \$10 million payment to Buyer, GM will reimburse Delphi for such \$10 million payment upon receipt from Delphi of an invoice and reasonable documentation evidencing such payment. Delphi will provide GM with reasonable advance notice of the date on which it intends to make such payment to Buyer. Within one (1) business day after Delphi makes such \$10 million payment to Buyer, GM will make such \$10 million payment to Delphi.
- (B) In the event Delphi transfers its interest in KDAC Steering to Buyer within nine (9) months of the Closing Date, GM will reimburse Delphi for the amount of KDAC Steering debt assumed by Buyer that Delphi reimburses Buyer upon receipt from Delphi of an invoice, reasonable evidence of such payment, and reasonable supporting documentation of the calculation of the amount of KDAC Steering debt assumed by Buyer; provided, however, in no event will GM's obligation under this Section 3.2(B) exceed \$20 million.

3.3 The reimbursements set forth in Section 3.1 are subject only to actual payment of such amounts by Delphi and the submission by Delphi of appropriate invoices and reasonable documentation evidencing such payments.

3.4 Delphi agrees in good faith to minimize the apportionment of debt to KDAC Steering as between KDAC Steering and the other KDAC businesses consistent

with the approach taken to develop the reference balance sheet with Buyer under the MSA, unless otherwise required by local law, governmental authorities or contract counter-parties, and GM agrees with respect to Section 3.2 above, not to contest the calculation or amount of the KDAC Steering debt assumed with the exception of math errors.

4. **Delphi Payment.**

4.1 Following the Closing Date, to the extent there are Increased Proceeds in excess of the Break-Up Fee and Expense Reimbursement paid by Delphi to Steering Solutions under the Original MSA (the "Surplus Proceeds"), such amount will be paid, in order of precedence, as follows:

- (A) To the extent GM has paid any amount under (i) Sections 3.1(A)(2), (3), and (4), (ii) Sections 3.1(B)(3), (4) and (5) or (iii) Sections 3.2(A) or 3.2(B) (collectively, the "GM Reimbursement Sections"), Delphi will first reimburse to GM the amount paid by GM under the GM Reimbursement Sections within three (3) business days of receipt of such Surplus Proceeds.
- (B) After giving effect to Section 4.1(A) above, to the extent any of GM's obligations under the GM Reimbursement Sections have not yet been paid or have not yet become due, the balance of such Surplus Proceeds will be credited against such GM obligations at the time such payments become due.
- (C) After giving effect to Section 4.1(A) and 4.1(B) above and after GM's obligations under the GM Reimbursement Sections have been fulfilled, any remaining Surplus Proceeds will be paid 66.66% to GM and the balance retained by Delphi.

4.2 For purposes hereof:

- (A) "Increased Proceeds" means the sum of the Joint Venture Amount, plus the amount received by Delphi (including amounts received through any permissible net adjustment made by Buyer under the MSA) on account of the Brownfield Tax Credit Amount (as defined in the MSA), plus the Increased Purchase Price Amount.
- (B) "Joint Venture Amount" means if the Proposed Joint Venture (as defined in the MSA) is formed, \$47 million (net of any reasonable out-of-pocket expenses incurred by Delphi in connection with the evaluation or formation of the Proposed Joint Venture).
- (C) The "Increased Purchase Price Amount" means any increase in the Purchase Price (as defined in the MSA) in a Qualified Bid (as defined in the MSA) as compared to the Original MSA.

5. **Amendment to MSA.** Delphi will not amend, waive or modify any provision of the Original MSA or any schedules thereto in a manner that affects GM's payment obligations to Delphi or Delphi's payment obligations to GM under this Agreement without prior written consent of GM.
6. **Agreement Continues.** At such time as the effective date of the MRA has occurred, the terms and provisions of this Agreement amend, add to and constitute a part of the MRA and this Agreement and the MRA shall be read together as one document, it being understood that this Agreement shall be effective regardless of the effectiveness of the MRA. Except as expressly modified and amended by the terms of this Agreement, all of the terms and conditions of the MRA will be in full force and effect on the effective date of the MRA. If there is any conflict between the terms of this Agreement and the terms of the MRA, the terms of this Agreement govern and control.
7. **MISCELLANEOUS**
 - 7.1 **Governing Law; Jurisdiction; Venue.** This Agreement shall be governed and construed in accordance with the internal laws of the State of New York, the forum state in which the Bankruptcy Court sits, without regard to any conflict of law provision that could require the application of the law of any other jurisdiction. By its execution and delivery of this Agreement, each Party hereby irrevocably and unconditionally agrees that the Bankruptcy Court shall retain exclusive jurisdiction over all matters related to the construction, interpretation or enforcement of this Agreement; provided, however, that after the second anniversary of the Effective Date of the MRA, the Bankruptcy Court shall retain non-exclusive jurisdiction over all matters related to the construction, interpretation or enforcement of this Agreement; and provided further that the jurisdiction of the Bankruptcy Court over all matters related to this Agreement shall terminate upon the fourth anniversary of the Effective Date of the MRA. Each Party further agrees to waive any objection based on forum non conveniens.
 - 7.2 **Dispute Resolution.** In the event a dispute arises among the Parties under this Agreement, such dispute shall be resolved in accordance with Section 7.11 of the MRA, which shall, for the purposes of disputes arising under this Agreement, be deemed to be effective as of the date of this Agreement.
 - 7.3 **Negotiations Not Admissible.** Pursuant to Rule 408 of the Federal Rules of Evidence and any applicable state rules of evidence, this Agreement and all negotiations relating hereto are not admissible into evidence in any proceeding; provided, however, that this Agreement may be admissible in a proceeding to enforce the terms of this Agreement.
 - 7.4 **Representations and Warranties of Delphi and GM.** Each Party represents and warrants to the other Party that the following statements, as applicable to it, are true, correct, and complete as of the date of this Agreement:
 - (A) It is duly organized, validly existing, and in good standing under the laws of its state of organization and has all requisite corporate power and

authority to enter into this Agreement and to perform its obligations hereunder;

- (B) The execution and delivery of this Agreement and the performance of its obligations hereunder have been duly authorized by all necessary corporate action on its part; provided, however, that Delphi's authority to enter into this Agreement is subject to Bankruptcy Court approval;
- (C) This Agreement has been duly executed and delivered by it and constitutes its legal, valid, and binding obligation, enforceable against it in accordance with the terms hereof; and
- (D) The execution, delivery, and performance by it (when such performance is due) of this Agreement do not and shall not (i) violate any current provision of law, rule, or regulation applicable to it or any of its subsidiaries or its certificate of incorporation or bylaws or other organizational documents or those of any of its subsidiaries or (ii) conflict with, result in a breach of, or constitute (with due notice or lapse of time or both) a default under any material contractual obligation to which it or any of its subsidiaries is a party.

- 7.5 Waiver; Modification; Amendment. Except as otherwise specifically provided herein, this Agreement may not be modified, waived, amended, or supplemented unless such modification, waiver, amendment, or supplement is in writing and has been signed by each Party. No waiver of any of the provisions of this Agreement shall be deemed or constitute a waiver of any other provision of this Agreement, whether or not similar, nor shall any waiver be deemed a continuing waiver.
- 7.6 Binding Effect; Assignments. This Agreement is intended to bind and inure to the benefit of the Parties and their respective successors, assigns, administrators, and representatives. Neither this Agreement nor any of the rights, interests, or obligations under this Agreement shall be sold, assigned, or otherwise transferred by any Party without the prior written consent of the other Parties.
- 7.7 Third Party Beneficiaries. Nothing contained in this Agreement is intended to confer any rights or remedies under or by reason of this Agreement on any person or entity other than the Parties hereto, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third party to any Party to this Agreement, nor shall any provision give any third party any right of subrogation or action over or against any Party to this Agreement.
- 7.8 On-Going Setoff Provisions. Notwithstanding anything to the contrary contained in this Agreement or the MRA, the terms and conditions of Section 7.01 of the MRA shall control the Parties' payment obligations under this Agreement.
- 7.9 Notices. All notices and other communications in connection with this Agreement shall be in writing and shall be deemed given (and shall be deemed to have been duly given upon receipt) if delivered personally, mailed by registered or certified mail (return receipt requested) or delivered by an express courier (with

confirmation) to the Parties at the following addresses (or at such other address for a Party as shall be specified by like notice):

If to Delphi, to:

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Att'n: [John Arle
Steve Daniels]
Sean P. Corcoran, Esq.

If to GM, to:

General Motors Corporation
767 Fifth Avenue
14th Floor
New York, New York 10153
Att'n: Director, New Business Development

and

General Motors Corporation
300 GM Renaissance Center
Detroit, Michigan 48265
Att'n: General Counsel

or to such other place and with such other copies as either Party may designate as to itself by written notice to the other Party. Rejection, any refusal to accept or the inability to deliver because of changed address of which no notice was given shall be deemed to be receipt of the notice as of the date of such rejection, refusal or inability to deliver.

7.10 Waiver of Right to Trial by Jury. Each Party waives any right to trial by jury in any proceeding arising under or related to this Agreement.

7.11 Service of Process. Each Party irrevocably consents to the service of process in any legal proceeding arising out of this Agreement by receipt of mailed copies thereof by national courier service or certified United States mail, postage prepaid, return receipt requested, to its applicable registered agent. The foregoing, however, shall not limit the right of a Party to effect service of process on the other Party by any other legally available method.

7.12 Interpretation.

(A) In the event of any conflict between this Agreement and the MRA, the provisions of this Agreement shall govern.


(B) All references to "\$" and dollars shall refer to United States currency.

- 7.13 Expenses. Notwithstanding anything else contained in this Agreement or the MRA, each Party shall bear all costs and expenses incurred or to be incurred by such Party in connection with this Agreement and the consummation and performance of the transactions contemplated hereby.
- 7.14 Entire Agreement; Parties' Intentions; Construction. This Agreement and the MRA constitute the entire agreement of the Parties with respect to the subject matter hereof and supersedes all prior agreements, whether oral or written, with respect to such subject matter. The attachments and exhibits attached hereto are an integral part of this Agreement and are hereby incorporated into this Agreement and made a part hereof as if set forth in full herein. This Agreement is the product of negotiations between the Parties and represents the Parties' intentions. In any action to enforce or interpret this Agreement, this Agreement shall be construed in a neutral manner, and no term or provision of this Agreement, or this Agreement as a whole, shall be construed more or less favorably to any Party.
- 7.15 Severability. If any term or other provision of this Agreement is invalid, illegal, or incapable of being enforced by any rule of law or public policy, all other conditions and provisions of this Agreement shall nonetheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby is not affected in any manner materially adverse to any Party. Upon such determination that any term or other provision is invalid, illegal, or unenforceable in any respect, the Parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the Parties as closely as possible in an acceptable manner to the end that transactions contemplated hereby are fulfilled to the fullest extent possible.
- 7.16 Headings. The headings of the paragraphs of this Agreement are inserted for convenience of reference only and are not intended to be a part of, or to affect the meaning or interpretation of, this Agreement.
- 7.17 Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same Agreement. Electronic delivery of an executed signature page of this Agreement shall be effective as delivery of a manually executed signature page of this Agreement.

[Remainder of the page left intentionally blank.]

IN WITNESS WHEREOF, each of the Parties hereto has caused this Agreement to be executed by its duly authorized officer, in each case as of the date first above written.

DELPHI CORPORATION

By: 
Name: JOHN D. SHEEHAN
Title: VP & CRO.

GENERAL MOTORS CORPORATION

By: _____
Name: _____
Title: _____


DETROIT.2894250.4

IN WITNESS WHEREOF, each of the Parties hereto has caused this Agreement to be executed by its duly authorized officer, in each case as of the date first above written.

DELPHI CORPORATION

By: _____
Name: _____
Title: _____

GENERAL MOTORS CORPORATION

By: 
Name: FREDERICK A. HENDERSON
Title: Vice Chairman & CFO

DETROIT.2894250.4

EXHIBIT N

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Access One Technology Group LLC dba Access One Capital Group LLC		23373 Commerce Dr A2		Farmington Hills	MI	48335	
Adair Co Mo	Adair Co Collector	County Courthouse	106 W Washington St	Kirksville	MO	63501	
Adams County In	Adams County Treasurer	313 W Jefferson St		Decatur	IN	46733	
Addison Village Of	Treasurer	211 N Steer St		Addison	MI	49220	
Adrian City Of Lenawee	Treasurers Office	100 E Church St		Adrian	MI	49221	
Advanced Metrology Solutions Inc		1415 Research Park Drive		Dayton	OH	45432	
AEC Inc		801 AEC Drive		Wood Dale	IL	60191	
Agie Charmilles Corporation		560 Bond Street		Lincolnshire	IL	60069	
Aiken Co Sc	Aiken Co Tax Treasurer	PO Box 636		Aiken	SC	29802	
Air Liquide Industrial U S LP		12800 West Little York		Houston	TX	77041	
Alabama Department Of Revenue	Business Privilege Tax Unit	PO Box 327431		Montgomery	AL	36132-7431	
Alabama Department Of Revenue	Individual & Corporate Tax Division	Corporate Income Section	PO Box 327430	Montgomery	AL	36132-7430	
Alabama Dept Of Revenue	Sales Use & Business Tax Division	PO Box 327710		Montgomery	AL	36132	
Alabama Etowah County	Sales Tax Division Lgrec Inc	PO Box 1324		Hartselle	AL	35640	
Alameda County Tax Collector		1221 Oak St Room 131		Oakland	CA	94612	
Alatax		PO Box 830725		Birmingham	AL	35683	
Alief Isd Tx	Alief Isd Tax Office	14051 Bellaire Blvd		Houston	TX	77803	
Allen County In	Treasurer Of Allen County	PO Box 2540		Fort Wayne	IN	46801	
Allen County Treasurer		One East Main St Room 100		Fort Wayne	IN	46801-2540	
Allen County Treasurer		PO Box 123		Lima	OH	45802	
Alma City Of Gratiot		525 E Superior St	Box 278	Alma	MI	48801	
Ameritech Credit Corporation		2000 West Ameritech Center Dr		Hoffman Estates	IL	60196	
Amity Mold Company		1411 Commerce Park Dr		Tipp City	OH	45371	
Anderson Co Sc	Anderson Co Treasurer	PO Box 8002		Anderson	SC	29622	
Anderson Co Tn	Anderson County Trustee	101 N Main St	Room 203	Clinton	TN	37716	
Angelina Co Tx	Angelina Co Tax Assessor Collector	PO Box 1344		Lufkin	TX	75902	
Angelina County	John P Dillman	Linebarger Goggan Blair & Sampson L	PO Box 3064	Houston	TX	77253-3064	
Annual Report Processing Center	Secretary Of State North Dakota	600 E Blvd Ave Dept 108	PO Box 5513	Bismarck	ND	58506-5513	
Applied Industrial Technologies Inc		One Applied Plaza	E 36th St/Euclid Avenue	Cleveland	OH	44115	
Arizona Corporation Commission	C/o Annual Reports	Corporations Division	1300 W Washington	Phoenix	AZ	85007-2929	
Arizona Department Of Revenue		PO Box 29079		Phoenix	AZ	85038-9079	
Arkansas Secretary Of State	Business And Commercial Services	PO Box 8014		Little Rock	AR	72203-8014	
Ashtabula County Treasurer		25 W Jefferson St		Jefferson	OH	44047	
Assembleon America Inc		5110 McGinnis Ferry Road		Alpharetta	GA	30005	
AT&T Center		2000 W AT&T Center Dr		Hoffman Estates	IL	60192	
ATS Ohio Inc		425 Enterprise Drive		Lewis Center	OH	43035	
ATS Southwest Inc		10900 North Stallard Street		Tucson	AZ	85737	
Auramet Trading LLC		2 Executive Dr #645		Fort Lee	NJ	07024	
Autauga County Al	Autauga County Revenue Commissioner	218 North Court St		Prattville	AL	36067	
Baldwin County Al	Baldwin County Revenue Commissioner	PO Box 1549		Bay Minette	AL	36507	
Bangor Twp Bay	Treasurer	180 State Pk Dr		Bay City	MI	48706	
Bank One NA		Bank One Plaza	Suite IL1-0598 1-21	Chicago	IL	60670-0596	
Bartholomew County In	Bartholomew County Treasurer	PO Box 1986		Columbus	IN	47202	
Bay City City Of Bay	Treasurer	301 Washington Ave		Bay City	MI	48708	
Bay County Tax Collector	Co Jerry W Gerde Esq	239 E 4th St		Panama City	FL	32401	
Bd Of Ed South Western City Sch Dst	Treasurer	3805 Marlane Dr		Grove City	OH	43123	
Bedford Co Tn	Bedford County Trustee	102 North Side Square		Shelbyville	TN	37160	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Ben Hill County Ga	Ben Hill County Tax Commissioner	PO Box 1393		Fitzgerald	GA	31750	
Berkley City Of Oakland		3338 Coolidge Hwy		Berkley	MI	48072	
Bexar Co Tx	Bexar Co Tax Assessor / Collector	PO Box 2903		San Antonio	TX	78299	
Bexar County	David G Aelvoet	Linebarger Goggan Blair & Sampson L	711 Navarro Ste 300	San Antonio	TX	78205	
Blackford County In	Blackford County Treasurer	PO Box 453		Hartford City	IN	47348	
Board Of County Commissioners Of Johnson County Kansas	Johnson County Legal Dept	Johnson County Admin Bldg	111 S Cherry St Ste 3200	Olathe	KS	66061-3441	
Board Of Equalization		PO Box 942879		Sacramento	CA	94279	
Boone Co Ky	Boone County Sheriff	PO Box 198		Burlington	KY	41005	
Boulder Co Co	Boulder County Treasurer	PO Box 471		Boulder	CO	80306	
Boulder County Treasurer	Bob Hullinghorst	PO Box 471		Boulder	CO	80306	
Bourbon Co Ky	Bourbon County Sheriff	301 Main St		Paris	KY	40361	
Bowie Independent School District	Andrew Dylan Wood	Ray Wood & Bonilla Llp	PO Box 165001	Austin	TX	78716	
Brevard County Tax Collector		PO Box 2020		Titusville	FL	32781	
Brighton City Of Livingston	Treasurer	200 N First St		Brighton	MI	48116	
Brighton Twp Livingston	Treasurer	4363 Buno Rd		Brighton	MI	48114	
Brownsville Isd	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 South Ih 35	PO Box 17428 7428	Austin	TX	78760-7428	
Brownsville Isd Tx	Brownsville Isd Tax Office	PO Box 4050		Brownsville	TX	78523	
Buena Vista Twp Saginaw	Buena Vista Twp Treasurer	1160 S Outer Dr		Saginaw	MI	48601	
Bureau Of Customs Border Protection	Commisioner	Department Of Homeland Security	1300 Pennsylvania Ave Nw	Washington	DC	20229	
Burkburnett Independent School District	Harold Lerew	Perdue Brandon Fielder Collins & Mo	PO Box 8188	Wichita Falls	TX	76307	
Burkburnett Isd Tx	Burkburnett Isd Tax Office	PO Box 608		Burkburnett	TX	76364	
Burton City Of Genesee	Treasurer	4303 S Ctr Rd		Burton	MI	48519	
Butler Co Ky	Butler County Sheriff	PO Box 100		Morgantown	KY	42261	
Butler Co Mo	Butler Co Courthouse	100 N Main		Poplar Bluff	MO	63901	
Butler County Treasurer	Government Services Building	315 High St 10th Fl		Hamilton	OH	45011	
Byron Twp Kent	Treasurer	8085 Byron Ctr Ave Sw		Byron Ctr	MI	49315	
Cabarrus Co Nc	Cabarrus Co Tax Collector	65 Church St Se		Concord	NC	28026	
California Secretary Of State	Statement Of Information Unit	PO Box 944230		Sacramento	CA	94244-2300	
Cameron Co Tx	Cameron Co Tax Assessor/collector	PO Box 952		Brownsville	TX	78522	
Cameron County	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 South Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
Campbell Co Va	County Of Campbell Treasurer	PO Box 37		Rustburg	VA	24588	
Campbell County Treasurers Office		PO Box 37		Rustburg	VA	24588	
Canada Border Service Agency	Mr Alain Jolicoeur	191 Laurier Ave West	15th Fl	Ottawa	ON	K1A 0L8	
Canada Customs And Revenue Agency		275 Pope Rd Ste 103		Summerside Pe		C1N 6A2	
Canon Financial Services Inc		158 Galthier Drive #200		Mt Laurel	NJ	08054	
Canton Twp	Treasurer	PO Box 87010		Canton	MI	48187	
Carolyn P Bowers Montgomery County Trustee		PO Box 1005		Clarksville	TN	37041	
Carrollton Farmers Branch Independent School District	Andrea Sheehan	Law Offices Of Robert E Luna P C	4411 N Central Expressway	Dallas	TX	75205	
Carrollton Farmers Branch Isd Tx	School Tax Assessor / Collector	PO Box 110611		Carrollton	TX	75011	
Cass County In	Cass County Treasurer	200 Court Pk		Logansport	IN	46947	
Catawba Co Nc	Catawba Co Tax Collector	PO Box 368		Newton	NC	28658	
Cca Municipal Income Tax		1701 Lakeside Ave		Cleveland	OH	44114-1179	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Certified Tool and Manufacturing Corp		1201 Estes		Elk Grove	IL	60007	
Charmilles Technologies		560 Bond Street		Lincolnshire	IL	60069	
Charter Township Of Brighton	Harris & Literski	822 E Grand River		Brighton	MI	48116	
Chelsea		305 S Main St	Ste 100	Chelsea	MI	48118	
Cherokee Co Ga	Cherokee Bd Of Collector	100 North St		Canton	GA	30114	
Chesterfield Co Sc	Chesterfield Co Tax Treasurer	PO Box 750		Chesterfield	SC	29709	
Chris Hughes Okaloosa County Tax Collector	Philip A Bates Pa	PO Box 1390		Pensacola	FL	32591-1390	
Christian Co Ky	Christian County Sheriff	501 S Main St		Hopkinsville	KY	42240	
Cincinnati Income Tax Division		805 Central Ave	Ste 600	Cincinnati	OH	45202-5756	
CIT Communcations Finance Corporation		1 CIT Drive		Livingston	NJ	07039	
CIT Technologies		11011 N 23rd Avenue		Phoenix	AZ	85029	
CIT Technologies Corporation D/B/A CIT Systems Leasing		2285 Franklin Road		Bloomfield Hills	MI	48302	
City & County Of Denver Co	Treasury Division	144 W Colfax Ave / PO Box 17420		Denver	CO	80217	
City And County Of Denver Treasury	Attn Karen Katros Bankruptcy Analys	Mcnichols Civic Ctr Bldg	144 W Colfax Ave Room 384	Denver	CO	80202-5391	
City If Bristol Ct	City If Bristol Tax Collector	PO Box 1040		Bistol	CT	06011	
City Income Tax	Room G 29	142 W Michigan Ave		Lansing	MI	48933-1697	
City Of Akron Ohio	Income Tax Division	1 Cascade Plaza 11th Fl		Akron	OH	44308-1100	
City Of Bowling Green Ky	Treasury Division	PO Box 430		Bowling Green	KY	42102-0430	
City Of Brookhaven Ms	City Tax Collector	PO Box 560		Brookhaven	MS	39602	
City Of Brownsville Tn	City Clerk	PO Box 375		Brownsville	TN	38012	
City Of Chester Ct	City Of Chester Tax Collector	PO Box 314		Chester	CT	06412	
City Of Clinton Tn	Clinton City Recorder	100 Bowling St	City Hall	Clinton	TN	37716	
City Of Columbia		707 N Main St		Columbia	TN	38401	
City Of Columbia Ms	City Of Columbia Tax Office	201 2nd St		Columbia	MS	39429	
City Of Coopersville	Law Weathers & Richardson Pc	333 Bridge St Ste 800		Grand Rapids	MI	49504	
City Of Dayton	Attn Tax Collections	City Of Dayton Finance Department	101 W Third St	Dayton	OH	45402	
City Of Dayton	Department Of Finance	Division Of Revenue & Taxation	PO Box 1830	Dayton	OH	45401-1830	
City Of Dayton Income Tax		PO Box 2806		Dayton	OH	45401-2806	
City Of Dearborn	James J Oconnor Treasurer	City Hall	13615 Michigan Ave	Dearborn Michigan			
City Of Derby Ct	City Of Derby	35 5th St	City Hall	Derby	CT	06418	
City Of Dry Ridge Ky	City Of Dry Ridge	PO Box 145	31 Broadway	Dry Ridge	KY	41035	
City Of Dunn Nc	City Of Dunn Tax Collector	PO Box 1107		Dunn	NC	28335	
City Of El Paso	David G Aelvoet	Linebarger Goggan Blair & Sampson L	711 Navarro Ste 300	San Antonio	TX	78205	
City Of Fitzgerald Ga	City Of Fitzgerald	Minicipal Building	116 N Johnston St	Fitzgerald	GA	31750	
City Of Flint	Douglas Bingaman	1101 S Saginaw St		Flint	MI	48502	
City Of Flint Eft	Douglas M Philpott	503 S Saginaw St Ste 1415		Flint	MI	48502	
City Of Franklin	Tax Collector	PO Box 705		Franklin	TN	37065	
City Of Franklin Tn	City Of Franklin	Property Tax Office	109 3rd Ave S Ste 143	Franklin	TN	37064	
City Of Gallatin Tn	Gallatin City Recorder	132 W Main St	Room 111	Gallatin	TN	37066	
City Of Germantown Tn	City Of Germantown	PO Box 38809		Germantown	TN	38183	
City Of Gordonsville Tennessee	Jamie D Winkler Esq Bellar & Winkler	212 Main St N	PO Box 332	Carthage	TN	37030	
City Of Gordonsville Tn	Gordonsville City Clerk	PO Box 357	105 S Main St	Gordonsville	TN	38563	
City Of Harlingen	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 South Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
City Of Harlingen Tx	Harlingen Tax Office	305 E Jackson Ste 102	PO Box 1343	Harlingen	TX	78551	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
City Of Hazlehurst Ms	City Of Hazlehurst Tax Office	PO Box 314		Hazlehurst	MS	39083	
City Of Henderson Ky	City Of Henderson Collector	PO Box 716		Henderson	KY	42419	
City Of Hendersonville Tn	City Of Hendersonville	Property Tax Collector	One Executive Pk Dr	Hendersonville	TN	37075	
City Of Jasper Ga	City Of Jasper Tax Dept	200 Burnt Mountain Rd		Jasper	GA	30143	
City Of Kettering Tax Division		PO Box 293100		Kettering	OH	45429-9100	
City Of Knoxville Tn	City Of Knoxville	PO Box 59031		Knoxville	TN	37950	
City Of Lake City	City Of Lake City Tax Dept	5455 Jonesboro Rd		Lake City	GA	30260	
City Of Laredo	C O Laura L Gomez	212 Flores Ave		Laredo	TX	78040	
City Of Laredo Tx	City Of Laredo Tax Assessor	/ Collector	PO Box 6548	Laredo	TX	78042	
City Of Lebanon Tn	Commissioner Of Finance	200 Castle Heights Ave		Lebanon	TN	37087	
City Of Lockport Ny	City Of Lockport	1 Locks Plaza		Lockport	NY	14094	
City Of Lordstown Ohio		1455 Salt Springs Rd		Warren	OH	44481	
City Of Lynchburg Va	City Of Lynchburg	PO Box 9000		Lynchburg	VA	24505	
City Of Mcallen Tx	City Of Mcallen Tax Office	PO Box 3786		Mcallen	TX	78502	
City Of Monroe Mo	City Of Monroe City	PO Box 67		Monroe	MO	63456	
City Of Moraine	Department Of Taxation	4200 Dryden Rd		Moraine	OH	45439-1495	
City Of N Kansas Mo	City Hall / City Collector	PO Box 7468	2010 Howell St	N Kansas City	MO	64116	
City Of Naugatuck Ct	City Of Naugatuck Tax Collector	229 Church St		Naugatuck	CT	06770	
City Of New Brunswick Nj	City Of New Brunswick	78 Bayard St		New Brunswick	NJ	08901	
City Of North Kansas City		2010 Howell St		North Kansas City	MO	64116	
City Of Norwich Ct	City Of Norwich Tax Collector	100 Broadway		Norwich	CT	06360	
City Of Oak Creek Wi	City Of Oak Creek	8640 S Howell Ave		Oak Creek	WI	53154	
City Of Poplar Bluff Mo	City Of Poplar Bluff Mo	191 Oak St		Poplar Bluff	MO	63901	
City Of Portland		111 Sw Columbia St	Ste 600	Portland	OR	97201-5840	
City Of Portland Tn	Portland Tax Collector	100 S Russell		Portland	TN	37148	
City Of Pulaski		PO Box 633		Pulaski	TN	38478	
City Of Radford Va	Treasurer City Of Radford	619 2nd St	Room 164	Radford	VA	24141	
City Of Rochester Ny	City Of Rochester Treasurer	30 Church St		Rochester	NY	14614	
City Of San Marcos	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 South Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
City Of Selmer Tn	City Tax Collector	144 N 2nd St		Selmer	TN	38375	
City Of Shelbyville Tn	Shelbyville Treasurer	201 N Spring St		Shelbyville	TN	37160	
City Of Southington Ct	City Of Southington Tax Collector	PO Box 579		Southington	CT	06489	
City Of Toledo	Division Of Taxation	One Government Ctr Ste 2070		Toledo	OH	43604-2280	
City Of Torrington Ct	City Of Torrington Tax Collector	PO Box 839		Torrington	CT	06790	
City Of Tuscaloosa	Revenue Dept	PO Box 2089		Tuscaloosa	AL	35603	
City Of Vandalia		333 James E Bohanan Memorial Dr		Vandalia	OH	45377	
City Of Walker	Income Tax Administrator	PO Box 153		Grand Rapids	MI	49501-0153	
City Of Warren Income Tax		PO Box 230		Warren	OH	44482	
City Of Waterbury Ct	City Of Waterbury Tax Collector	PO Box 2556		Waterbury	CT	06723	
City Of Watertown Ct	City Of Watertown Tax Collector	PO Box 224		Watertown	CT	06795	
City Of Wentzville Mo	City Collector	310 W Pearce Blvd		Wentzville	MO	63385	
City Of Wichita Falls Tx	Director Of Finance	City Of Wichita Falls	PO Box 1431	Wichita Falls	TX	76307	
Clark Co Nv	Clark County Assessor	500 S Grand Central Pkwy	PO Box 551401	Las Vegas	NV	89155	
Clark Co Wa	Clark County Treasurer	PO Box 9808		Vancouver	WA	98666	
Clark County Ar	Clark County Courthouse	401 Clay St		Arkadelphia	AR	71923	
Clark County Treasurer		31 N Limestone St	PO Box 1305	Springfield	OH	45502	
Clay Co Mo	Clay County Collector	PO Box 219808		Kansas City	MO	64121	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Clayton County Ga	Clayton County Tax Commissioner	121 S Mcdonough St	Courthouse Annex 3 2nd Fl	Jonesboro	GA	30236	
Cleveland Co Nc	Cleveland Co Tax Collector	PO Box 370		Shelby	NC	28151	
Clinton City Recorder		100 Bowling St City Hall		Clinton	TN	37716	
Clinton County In	Clinton County Treasurer	220 Courthouse Sq		Frankfort	IN	46041	
Clio City Of Genesee	City Treasurer	505 W Vienna St		Clio	MI	48420	
Cobb County Ga	Cobb County Tax Commissioner	100 Cherokee St	Ste 250	Marietta	GA	30090	
Collector Of Revenue		41 S Central Ave		Clayton	MO	63105	
Collin Co Tx	Collin Co Tax Assessor / Collector	PO Box 8006		Mckinney	TX	75070	
Collin County Tax	Gay McCall Isaacks Et Al	777 E 15th St		Plano	TX	75074	
Colorado Department Of Revenue				Denver	CO	80261-0006	
Columbiana County Treasurer		PO Box 469		Lisbon	OH	44432-1255	
Comal Co Tx	Comal Co Tax Assessor / Collector		311445	New Braunfels	TX	78131	
Commissioner Of Revenue Services	Department Of Revenue Services	PO Box 2936		Hartford	CT	06104-2936	
Commonwealth Of Kentucky Department Of Revenue	Wendy L Stephens Kentucky Department Of Revenue	100 Fair Oaks 5th Fl	PO Box 491	Frankfort	KY	40602-0491	
Commonwealth Of Massachusetts Department Of Revenue	Anne Chan	Bankruptcy Unit Mdoor	PO Box 9564	Boston	MA	02114-9564	
Comptroller Of Maryland		Revenue Administration Division		Annapolis	MD	21411-0001	
Comptroller Of Public Accounts	Texas Sales & Use Tax Division	111 E 17th St		Austin	TX	78774	
Computer Sales International Inc		9990 Old Olive Street Rd # 101		St Louis	MO	63141-5904	
Connecticut Department Of Revenue Services	C&e Division Bankruptcy Section	25 Sigourney St		Hartford	CT	06106-5032	
Connecticut Secretary Of State	Document Review	30 Trinity St PO Box 150470		Hartford	CT	06106-0470	
Contra Costa County Collector		PO Box 631		Martinez	CA	94553	
Coopersville City Of Ottawa		289 Danforth St		Coopersville	MI	49404	
Copiah County	Tax Collector	PO Box 705		Hazlehurst	MS	39083	
Corporation Income Tax Section		PO Box 919		Little Rock	AR	72203-0919	
Corporation Tax Return Processing	Iowa Department Of Revenue	PO Box 10468		Des Moines	IA	50306-0468	
County Of Comal	Mccreary Veselka Bragg & Allen Pc	5929 Balcones Dr Ste 200	PO Box 26990	Austin	TX	78755	
County Of Denton		5929 Balcones Dr Ste 200	PO Box 26990	Austin	TX	78755	
County Of Hays	Mccreary Veselka Bragg & Allen Pc	5929 Balcones Dr Ste 200	PO Box 26990	Austin	TX	78755	
County Of San Bernardino	Office Of The Tax Collector	172 W 3rd St		San Bernardino	CA	92415	
County Of Santa Clara	Tax Collector	County Government Ctr E Wing	70 W Hedding St	San Jose	CA	95110	
County Of Tuscaloosa	Use Tax Return	PO Box 20738		Tuscaloosa	AL	35402	
Crawford County Treasurer		PO Box 565		Bucyrus	OH	44820	
Credit Lyonnais SA Cayman Island Branch		The Credit Lonnais Building	1301 Avenue of the Americas	New York	NY	10019	
Cupertino National Bank c/o Greater Bay Capital		100 Tri-State International	Suite 140	Lincolnshire	IL	60069	
Customs Counsel Us & Canada	Chet Wilson Delphi Corporation	5825 Delphi Dr	M/c 480 410 228	Troy	MI	48098	
Cuyahoga County Treasurer		1219 Ontario St Rm 112		Cleveland	OH	44113-1697	
Cypress Fairbanks Isd	John P Dillman	Linebarger Goggan Blair & Sampson L	PO Box 3064	Houston	TX	77253-3064	
Daewoo Heavy Industries America Corporation		2905 Shawnee Industrial Way		Suwanee	GA	30024-3202	
Dallas County	Elizabeth Weller	Linebarger Goggan Blair & Sampson L	2323 Bryan St Ste 1600	Dallas	TX	75201	
Dallas County Tx	Dallas County Tax Assessor	/ Collector	500 Elm St	Dallas	TX	75202	
Dane Systems LLC		7275 Red Arrow Highway		Stevensville	MI	49127	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Darke County Treasurer		504 S Broadway		Greenville	OH	45331	
Davidson Co Tn	Davidson County Trustee	800 2nd Ave N	Ste 2	Nashville	TN	37201	
Daviess Co Ky	Daviess County Sheriff	212 St Ann St		Owensboro	KY	42303	
Dc Office Of Tax & Revenue	Corporation Estimated Franchise Tax	PO Box 96019		Washington	DC	20090-6019	
Dc Office Of Tax & Revenue		6th Fl 941 North Capitol St Ne		Washington	DC	20002-4265	
Dc Treasurer	Dept Of Consumer And Regulatory Affairs Business & Professional	Licensing Admin PO Box 92300	Corporations Division PO Box 92300	Washington	DC	20090	
Dearborn City Of Wayne		PO Box 4000		Dearborn	MI	48126	
Dearborn Countyin	Dearborn County Treasurer	215b W High St	New Adminstration Bldg	Lawrenceburg	IN	47025	
Dekalb County Al	Dekalb County Revenue Commissioner	206 Grand Ave Sw		Fort Payne	AL	35967	
Dekalb County In	Dekalb County Treasurer	100 S Main St Courthouse		Auburn	IN	46706	
Delaware County In	Delaware County Treasurer	100 W Main St	Room 102	Muncie	IN	47305	
Delaware County Treasurer		91 N Sandusky St		Delaware	OH	43015-1799	
Delaware County Treasurer		91 N Sandusky St		Delaware	OH	43015	
Delaware Division Of Revenue		PO Box 8719		Wilmington	DE	19899-8719	
Delaware Division Of Revenue		PO Box 8751		Wilmington	DE	19899-8751	
Delphi Corporation		5725 Delphi		Troy	MI	48098	
Delphi Holdings Luxernboug SarJ		Route de Luxembourg	Bascharage L-4940	Luxembo			
Delphi Hourly-Rate Employees Pension Plan c/o Pension Benefit Guaranty Corporation		1200 K Street NW		Washington	DC	20005	
Delphi Retirement Program for Salaried Employees c/o Pension Benefit Guaranty Corporation		1200 K Street NW		Washington	DC	20005	
Delta Twp Eaton	Treasurer	7710 W Saginaw Hwy		Lansing	MI	48917	
Denton Co Tx	Denton Co Tax Assessor/collector	PO Box 1249		Denton	TX	76202	
Department Of Licensing		PO Box 9048		Olympia	WA	98507-9048	
Department Of Revenue Services		PO Box 2974		Hartford	CT	06104-2974	
Department Of The Treasury Internal Revenue Service	Internal Revenue Service	290 Broadway 5th Fl		New York	NY	10007	
Detroit City Income Tax		2 Woodward	Room B 3	Detroit	MI	48226	
Detroit City Of Wayne	Department 268301	City Of Detroit Property Tax	PO Box 55000	Detroit	MI	48255	
Director Department	Office Of The Illinois State Treasu	1 West Old State Capitol Plaza		Springfield	IL	62701	
Director Of Finance	City Of Elizabethtown	PO Box 550		Elizabethtown	KY	42702-0550	
Division Of Corporations	Annual Report Section	PO Box 6850		Tallahassee	FL	32314	
Division Of Corporations	Nys Department Of State	41 State St		Albany	NY	12231-0002	
Donetta Davidson Secretary Of State	Department Of State	1560 Broadway Ste 200		Denver	CO	80202	
Doosan Infracore America Corporation		2905 Shawnee Industrial Way		Suwanee	GA	30024-3202	
Doug Belden Hillsborough County Tax Collector	Attn Doug Belden	601 E Kennedy Blvd 14th Fl		Tampa	FL	33602	
Dubois County In	Dubois County Treasurer	1 Courthouse Sq		Jasper	IN	47546	
Dyer Co Tn	Dyer County Trustee	PO Box 1360	Courthouse	Dyersburg	TN	38025	
Dyer County Trustee	C O J Michael Gauldin	PO Box 220		Dyersburg	TN	38025	
EI Du Pont de Nemours and Company		1007 Market St		Wilmington	DE	19898	
East Tawas City Of	Treasurer	760 Newman	PO Box 672	East Tawas	MI	48730	
Edgefield Co Sc	Edgefield Co Treasurer	PO Box 22		Edgefield	SC	29824	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
El Paso County Tx	El Paso Co Tax Assessor /collector	PO Box 313		El Paso	TX	79999	
Elkhart County In	Elkhart County Treasurer	117 N 2nd St	Room 201	Goshen	IN	46526	
Engel Canada Inc		545 Elmira Rd		Guelph	ON	N1K1C2	Canada
Erie County Treasurer		247 Columbus		Sandusky	OH	44870	
Essexville City Of Bay				Essexville	MI		
Etowah County Al	Etowah County Revenue Commissioner	800 Forrest Ave	Room G 15	Gadsden	AL	35901	
Fairfield County Treasurer		210 East Main St	Room 206	Lancaster	OH	43130	
Fayette County Ga	Fayette County Tax Commissioner	PO Box 70		Fayetteville	GA	30214	
Fayette County In	Fayette County Treasurer	Courthouse		Connerville	IN	47331	
Fenton City Of	Treasurer	301 S Leroy St		Fenton	MI	48430	
Finanzamt Bonn Innenstadt		Welschnonnenstr 15		Bonn		53111	
First Bank of Highland Park		1835 First Street		Highland Park	IL	60035	
Flint Charter Twp	Treasurer	1490 S Dye Rd		Flint	MI	48532	
Flint City Of Genesee	Treasurer	PO Box 2056		Flint	MI	48501	
Florida Department Of Revenue		5050 W Tennessee St		Tallahassee	FL	32399	
Florida Department Of State	Division Of Corporations	PO Box 6478		Tallahassee	FL	32314	
Forrest Butch Freeman Oklahoma County Treasurer		320 Robert S Kerr Rm 307		Oklahoma City	OK	73102	
Forsyth Twp Marquette				Gwinn	MI		
Franchise Tax Board		PO Box 942857		Sacramento	CA	94257-0500	
Franklin Co Mo	Franklin Co Collector	300 E Main St	Room 103	Union	MO	63084	
Franklin County Ohio Treasurer		373 S High St 17th Fl		Columbus	OH	43215	
Fulton County Ga	Fulton County Tax Commissioner	PO Box 105052		Atlanta	GA	30348	
Fulton County In	Fulton County Treasurer	125 E 9th St		Rochester	IN	46975	
Gaston Co Nc	Gaston Co Tax Collector	Drawer M		Gaston	NC	27832	
GE Polymerland Inc		9930 Kinsey Avenue		Huntersville	NC	28078	
General Electric Capital Corporation		3000 Lakeside Drive	Suite 200N	Bannockburn	IL	60015	
General Electric Capital Corporation		1301 Virginia Drive Suite 200		Fort Washington	PA	19034	
General ElectricCapital Corporation		10 Riverview Drive		Danbury	CT	06810	
General Motors Corporation		300 Renaissance Center		Detroit	MI	48265	
Genesee Twp/genesee Co Genesee	Treasurer	7244 N Genesee Rd		Genesee	MI	48437	
Georgia Department Of Revenue	Department Of Revenue Compliance Division	Bankruptcy Section	PO Box 161108	Atlanta	GA	30321	
Georgia Income Tax Division		PO Box 49432		Atlanta	GA	30359-1432	
Gerotech Inc		29220 Commerce Drive		Flat Rock	MI	48134	
Gibson County In	Gibson County Treasurer	101 N Main St		Princeton	IN	47670	
Giles Co Tn	Giles County Trustee	PO Box 678	Courthouse	Pulaski	TN	38478	
Gleyn Twilla	City Tax Collector	425 W Court St		Dyersburg	TN	38024	
Grand Blanc Twp Genesee		5371 S Saginaw St	Box 1833	Grand Blanc	MI	48480	
Grand Rapids Income Tax Department		PO Box 347		Grand Rapids	MI	49501-0347	
Grant Co Ky	Grant County Sheriff	101 N Main St	Courthouse	Williamston	KY	41097	
Grayson County	F R Young Jr Treasurer	PO Box 127		Independence	VA	24348	
Green Oak Twp	Treasurer	10001 Silver Lake Rd		Brighton	MI	48116	
Greene Co Nc	Greene Co Tax Collector	229 Kingold Blvd	Ste B	Snow Hill	NC	28580	
Greene Co Tn	Greene County Trustee	PO Box 115		Greeneville	TN	37744	
Greenrd Press & Machinery Inc		41 Crown St		Nashua	NH	03061	
Greenwood Co Sc	Greenwood Co Tax Treasurer	528 Monument St	R 101	Greenwood	SC	29646	
Guilford Co Nc	Guilford Co Tax Dept	PO Box 3328		Greensboro	NC	27402	
Gwinnett Co Ga	Gwinnett Bd Of Collector	75 Langley Dr		Lawrenceville	GA	30045	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Habersham County Ga	Habersham County Tax Commissioner	555 Monroe St	Unit 25	Clarksville	GA	30523	
Hamilton Co Tn	Hamilton County Trustee	210 7th St	Room 210	Chattanooga	TN	37402	
Hamilton County In	Hamilton County Treasurer	33 N 9th St 112	Old Courthouse	Noblesville	IN	46060	
Hamilton County Treasurer		138 E Court St	Room 408	Cincinnati	OH	45202	
Hardin Co Ky	Hardin County Sheriff	100 Public Square	Ste 101	Elizabethtown	KY	42701	
Harlingen Cisd	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 S Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
Harnett Co Nc	Harnett Co Tax Collector	Po 58509		Charlotte	NC	28258	
Harris Co Tx	Harris Co Tax Assessor / Collector	PO Box 4622		Houston	TX	77210	
Harris County City Of Houston	John P Dillman	Linebarger Goggan Blair & Sampson L	PO Box 3064	Houston	TX	77253-3064	
Hawes Twp	Treasurer	1369 N Gehres Rd		Lincoln	MI	48742	
Hawkins Co Tn	Hawkins County Trustee	110 E Main St	Room 203	Rogersville	TN	37857	
Hays Co Tx	Hays Co Tax Assessor / Collector	102 N Lbj Dr		San Marcos	TX	78666	
Haywood Co Tn	Haywood County Trustee	Courthouse		Brownsville	TN	38012	
Henderson Co Ky	Henderson County Sheriff	20 N Main St	Courthouse	Henderson	KY	42420	
Hendricks County In	Hendricks County Treasurer	355 S Washington St	Ste 215	Danville	IN	46122	
Henry County In	Henry County Treasurer	101 S Main St		New Castle	IN	47362	
Hidalgo Co Tx	Hidalgo County Tax Assessor	/ Collector	PO Box 4290	Edinburg	TX	78540	
Hidalgo County	Diane W Sanders	Linebarger Goggan Blair & Sampson L	1949 South Ih 35 78741 PO Box 1742	Austin	TX	78760-7428	
Hillsborough County Tax Collector		PO Box 172920		Tampa	FL	33602	
Hinds Co Ms	Hinds Co Tax Collector	PO Box 1727		Jackson	MS	39215	
Hinds County Tax Collector		PO Box 1727	Add Chg 1 08 04 Cp	Jackson	MS	39215-1727	
Hitachi Credit America Corp		777 W Putnam Avenue		Greenwich	CT	06830	
Howard County In	Howard County Treasurer	226 N Main St	2nd Fl	Kokomo	IN	46901	
Howard County Indiana	Michael K Mccrory	Barnes & Thornburg Llp	11 South Meridian St	Indianapolis	IN	46204	
Huntington County In	Huntington County Treasurer	201 N Jefferson	Room 104	Huntington	IN	46750	
Huron County Treasurer	Huron County Auditors Office	16 East Main St		Norwalk	OH	44857	
Husky Injection Molding Systems Inc		55 Amherst Villa Rd		Buffalo	NY	14225	
Hydromat Inc		11600 Adie Road		St Louis	MO	63043	
ICON SPK 2023-A LLC		100 Fifth Avenue	10th Floor	New York	NY	10011	
ICX Corporation		2 Summit Park Dr	Suite 300	Cleveland	OH	44131	
ICX Corporation d/b/a RBS Asset Finance		2 Summit Park Dr	Suite 300	Cleveland	OH	44131	
Illinois Department Of Revenue		PO Box 19008		Springfield	IL	62794-9008	
Illinois State Treasurer Unclaimed Property Div		PO Box 19496		Springfield	IL	62794-9496	
Income Tax Office		PO Box 727	333 Je Bohanen Memorial Dr	Vandalia	OH	45377-0727	
Income Tax Office		1315 S Washington		Saginaw	MI	48601	
Indiana Department Of Revenue	Bankruptcy Section Room N 203	100 N Senate Ave		Indianapolis	IN	46204	
Indiana Department Of Revenue		PO Box 7218		Indianapolis	IN	46207	
Indiana Secretary Of State		302 W Washington St	Room E 018	Indianapolis	IN	46204	
Indiana Secretary Of State		PO Box 7097		Indianapolis	IN	46207	
Industrial Automation Controls Inc		5719 Webster Street		Dayton	OH	45414	
Internal Revenue Service	Insolvency	290 Broadway 5th Fl		New York	NY	10007	
IOS Capital LLC		1738 Bass Road		Macon	GA	31210	
Jackson Co Mo	Jackson County	Manager Of Finance	PO Box 219747	Kansas City	MO	64121	
Jackson Co Ms	Jackson Co Tax Collector	Courthouse	PO Box 998	Pascagoula	MS	39567	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Jackson County	Manager Of Finance	Collection Department	415 E 12th St	Kansas City	MO	64106-8401	
Jasper County In	Jasper County Treasurer	115 W Washington St	Ste 201	Rensselaer	IN	47978	
Jay County In	Jay County Treasurer	120 Court St		Poerland	IN	47371	
Jefferson Co Ky	Jefferson County Sheriff	PO Box 70300		Louisville	KY	40270	
Jennings County In	Jennings County Treasurer	Government Ctr	PO Box 368	Vernon	IN	47282	
Jesse White Secretary Of State	Department Of Business Services	501 S 2nd St		Springfield	IL	62756-5510	
Joe G Tedder Tax Collector		PO Box 1189		Bartow	FL	33830	
Johnson Co Mo	Johnson Co Collector	300 N Holden	Ste 201	Warrensburg	MO	64039	
Johnson County In	Johnson County Treasurer	Courthouse Annex	86 W Court St	Franklin	IN	46131	
Johnson County Ks	Johnson County Treasurer	111 S Cherry St	Ste 1500	Olathier	KS	66061	
Johnson County Treasurer Courthouse Annex		86 W Court St		Franklin	IN	46131	
Johnston Co Nc	Johnston Co Tax Collector	PO Box 451		Smithfield	NC	27577	
Jones Co Ms	Jones Co Tax Collector	PO Box 511		Laurel	MS	39441	
JP Morgan Chase Bank NA		Lien Perfection Unit	PO Box 2558	Houston	TX	77252	
JP Morgan Chase Bank NA		PO Box 2558		Houston	TX	77252	
Judy Pitts Revenue Commissioner Etowah County Alabama	Etowah County Courthouse	800 Forrest Ave Rm 5		Gadsden	AL	35901	
Kansas Corporate Tax	Kansas Department Of Revenue	913 Sw Harrison St		Topeka	KS	66699-4000	
Kansas Department Of Revenue	Sales Tax Division	915 Sw Harrison St		Topeka	KS	66625	
Kansas Secretary Of State	Memorial Hall 1st Fl	120 S W 10th Ave		Topeka	KS	66612-1594	
Ken Burton Jr Cfc	Tax Collector Manatee County	PO Box 25300		Bradenton	FL	34206-5300	
Kensington Capital Corporation		5725 Forward Avenue		Pittsburgh	PA	15217	
Kentucky Department Of Revenue				Frankfurt	KY	40619-0007	
Kentucky Revenue Cabinet				Frankfurt	KY	40620	
Killam Development Ltd		PO Box 499		Laredo	TX	78042	
King Co Wa	King County Tax Collector	500 4th Ave	Room 600	Seattle	WA	98104	
King County Tax Collector Room 600		500 4th Ave		Seattle	WA	98104-2340	
Knox Co Tn	Knox County Trustee	PO Box 70		Knoxville	TN	37901	
Knox County Trustee	Mike Lowe Knox Co Trustee C O Attorney Dean B Farmer	Hodges Doughty Carson Pllc	PO Box 869	Knoxville	TN	37901-0869	
Kosciusko County In	Kosciusko County Treasurer	100 W Ctr St		Warsaw	IN	46580	
Lagrange County In	Lagrange County Treasurer	114 W Michigan St	Ste 4	Lagrange	IN	46761	
Lake County Treasurer		105 Main St		Painesville	OH	44077	
Lakeview Local Sch Dst Board Of Education	Treasurer	300 Hillman Dr		Cortland	OH	44410	
Lansing City Of Eaton	Treasurer	1st Fl City Hall	124 W Michigan Ave	Lansing	MI	48933	
Laporte County In	Laporte County Treasurer	813 Lincolnway Ste 205		Laporte	IN	46360-3491	
Laporte County In	Laporte County Treasurer	PO Box J		Michigan City	IN	46361	
Laurens Co Sc	Laurens Co Taxtreasurer	PO Box 1049		Laurens	SC	29360	
Lawrence Co Ky	Lawrence County Sheriff	PO Box 38		Louisa	KY	41230	
Lawrence County In	Lawrence County Treasurer	916 15th St	Ste 27	Bedford	IN	47421	
Leasenet Group Inc		5450 Frantz Road	Suite 360	Dublin	OH	43016-414	
Lee Co Nc	Lee Co Tax Collector	PO Box 1968		Sanford	NC	27331	
Lexington Co Sc	Lexington Co Treasurer	Dept Of Treasurer	PO Box 3000	Lexington	SC	29071	
Lexington County		212 S Lake Dr		Lexington	SC	29072	
Lexington Fayette Urban County Government Ky	Lexington Fayette	Urban County Government	PO Box 1333	Lexington	KY	40588	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Limestone County Al	Limestone County Revenue Commissioner	200 W Washington St	County Courthouse 2nd Fl	Athens	AL	35611	
Limestone County Revenue Commissioner		100 S Clinton St Ste A		Athens	AL	35611	
Lincoln Co Ms	Lincoln County Tax Collector	301 South 1st St	Room 109	Brookhaven	MS	39601	
Lincoln County Tax		301 South 1st Room 109		Brookhaven	MS	39601	
Lockport City School District Ny	Lockport City School District	School Tax Collector	1 Locks Plaza	Lockport	NY	14094	
Logan Co Ky	Logan County Sheriff	PO Box 113		Russellville	KY	42276	
Logan County Ar	Logan County Tax Collector	Logan County Courthouse	25 West Walnut	Paris	AR	72855	
Logan County Treasurer		100 South Madriver St	Room 104	Bellefontaine	OH	43311	
Lorain County Treasurer		226 Middle Ave		Elyria	OH	44035	
Los Angeles County Collector		PO Box 54027		Los Angeles	CA	90054	
Los Angeles County Treasurer And Tax Collector	Revenue And Enforcement	PO Box 54110		Los Angeles	CA		
Louisiana Department Of Revenue	Eft Processing	PO Box 4018		Baton Rouge	LA	70821-4018	
Louisiana Secretary Of State	Commercial Division	PO Box 94125		Baton Rouge	LA	70804-9125	
Louisville Jefferson County Metro Government	Jefferson County Attorneys Office	Fiscal Court Building	531 Court Pl Ste 1001	Louisville	KY	40202	
Lowndes C Ms	Lowndes Co Tax Collector	PO Box 1077		Columbus	MS	39703	
Lubbock Central Appraisal District	Laura J Monroe	Perdue Brandon Fielder Collins & Mo	PO Box 817	Lubbock	TX	79408-0817	
Lubbock Co Tx	Lubbock Co Tax Assessor /collector	PO Box 10568		Lubbock	TX	79408	
Lucas County Treasurer		One Government Ctr 500		Toledo	OH	43604	
Lula Lunsford Huff Muscogee County Tax Commissioner	Tax Commissioner	PO Box 1441		Columbus	GA	31902-1441	
Lumpkin Co Ga	Lumpkin Bd Of Collector	99 Courthouse Hill		Dahlonega	GA	30533	
Lynda Hall Tax Collector Madison County Courthouse		100 Northside Sq		Huntsville	AL	95808	
Macon Co Nc	Macon Co Tax Collector	5 West St		Franklin	NC	28734	
Madison Co Ky	Madison County Sheriff	101 West Main St		Richmond	KY	40475	
Madison Co Ms	Madison Co Tax Collector	PO Box 113		Canton	MS	39046	
Madison Co Tn	Madison County Trustee	100 E Main	Rm 107	Jackson	TN	38301	
Madison County Al	Madison County Collector	100 Northside Square	County Courthouse	Huntsville	AL	35801	
Madison County In	Madison County Treasurer	16 E 9th St		Anderson	IN	46016	
Madison County Indiana Treasurer	C O Thomas M Beeman	33 W 10th St Ste 200		Anderson	IN	46016	
Madison Heights City Of Oakland		300 W 13 Mile Rd		Madison Heights	MI	48071	
Madison Twp Lenawee	Lenawee County Treasurer	301 N Main St Old Courthouse		Adrian	MI	49221	
Makino Inc		7680 Innovation Way		Mason	OH	45040	
Manager Of Finance	Jackson County Manager Of Finance	Bankruptcy 415 E 12th St		Kansas City	MO	64106	
Manatee Tax County Collector		PO Box 25300		Sarasota	FL	25300	
Maricopa Co Az	Maricopa County Treasurer	PO Box 78574		Phoenix	AZ	85062	
Maricopa County Treasurers Office	Barbara Lee Caldwell	Herbert Schenk Pc	4742 N 24th St Ste 100	Phoenix	AZ	85016	
Marion Co Ky	Marion County Sheriff	102 W Main St	Courthouse	Lebanon	KY	40033	
Marion Co Ms	Marion Co Tax Collector	250 Board St	Ste 3	Columbia	MS	39429	
Marion Co Sc	Marion Co Tax Treasurer	PO Box 275		Marion	SC	29571	
Marion Co Treasurer		PO Box 275		Marion	SC	29571	
Marion County In	Marion County Treasurer	200 E Washington St Rm 1001		Indianapolis	IN	46204	
Marion County Tax Collector		PO Box 970		Ocala	FL	34478-0970	
Marshall County Al	Marshall County Revenue Commissioner	Marshall County Courthouse	424 Blount Ave Ste 124	Guntersville	AL	35976	
Marshall County In	Marshall County Treasurer	112 W Jefferson St	Room 206	Plymouth	IN	46563	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Massachusetts Department Of Revenue		PO Box 7025		Boston	MA	02204	
Mathews Local School District		4434 B Warren Sharon Rd		Vienna	OH	44473	
Maury Co Tn	Maury County Trustee	One Public Square		Columbia	TN	38401	
Maury County Trustee		One Public Square		Columbia	TN	38401	
Mcdonald County Collector Cloteel Atkins		Box 725		Pineville	MO	64856	
Mcnaury Co Tn	Mcnaury County Trustee	Courthouse		Selmer	TN	38375	
Medina County Treasurer		144 N Broadway St		Medina	OH	44256	
Mercedes-Benz US International Inc		1 Mercedes Drive		Vance	AL	35490	
Metal Processors Inc		1010 W John Beers Rd	PO Box 196	Stevensville	MI	49127	
Metropolitan Trustee Tn	Metropolitan Trustee	PO Box 305012		Nashville	TN	37230	
Miami County Treasurer		201 W Main St	Safety Building	Troy	OH	45373-3263	
Miami Dade County Tax Collector	C O Metro Dade County Paralegal Uni	140 W Flagler St Ste 1403		Miami	FL	33130	
Mich Dept Of Labor & Economic Growth	Bureau Of Commercial Services	Corp Div	PO Box 30768	Lansing	MI	48909	
Michigan Department Of Treasury		PO Box 30059		Lansing	MI	48909	
Michigan Dept Of Labor & Economic Growth	Bureau Of Commercial Services	Corp Div	PO Box 30702	Lansing	MI	48909	
Mikron Corporation		560 Bond Street		Lincolnshire	IL	60069	
Milacron Marketing Company		4165 Halfacre Road		Batavia	OH	45103	
Milford Township	Milford Township Treasurer	1100 Atlantic		Milford	MI	48381	
MIM Industries Inc		4301 Lyons Road		Miamisburg	OH	45342	
Minnesota Department Of Revenue	Corporate Estimated Tax	Mail Station 1260		St Paul	MN	55145-1260	
Minnesota Revenue		Mail Station 1250		St Paul	MN	55145-1250	
Mississippi Corporate Tax Division		PO Box 1033		Jackson	MS	39215-1033	
Mississippi State Tax Commission	Bankruptcy Section	PO Box 23338		Jackson	MS	39225-3338	
Mississippi Tax Commission	Use Tax Return	PO Box 960		Jackson	MS	39205	
Missouri Department Of Revenue		PO Box 700		Jefferson City	MO	65105-0700	
Monitor Township Treasurer		2483 Midland Rd		Bay City	MI	48706	
Monitor Twp	Treasurer	2483 Midland Rd		Bay City	MI	48706	
Monroe Co Mo	Monroe Co Collector	300 N Main	PO Box 245	Paris	MO	65275	
Monroe Co Ny	Monroe County Treasurer	PO Box 14420		Rochester	NY	14614	
Monroe County In	Monroe County Treasurer	Courthouse Room 204		Bloomington	IN	47404	
Monroe County Treasurer		101 N Main St	Room 21	Woodsfield	OH	43793	
Montague Co Tx	Montague Co Tax Assessor Collector	PO Box 8		Montague	TX	76251	
Montague County	Elizabeth Weller	Linebarger Goggan Blair & Sampson L	2323 Bryan St Ste 1600	Dallas	TX	75201	
Montgomery Co Tn	Montgomery County Trustees Office	350 Pageant Ln	Ste 101 A	Clarksville	TN	37041	
Montgomery Co Tx	Montgomery Co Tax Assessor / Collector	PO Box 201582	PO Box 2233	Houston	TX	77216	
Montgomery Co Va	County Of Montgomery	755 Roanoke St	Ste 1b	Christianburg	VA	24073	
Montgomery County	John P Dillman	Linebarger Goggan Blair & Sampson	PO Box 3064	Houston	TX	77253-3064	
Montgomery County Al	Montgomery County Collector	PO Box 1667		Montgomery	AL	36102	
Montgomery County Treasurer		451 W Third St		Dayton	OH	45422-0476	
Montgomery County Treasurer		PO Box 817600		Dayton	OH	45481	
Montgomery County Treasurer		PO Box 972		Dayton	OH	45422-0475	
Morgan County Al	Morgan County Tax Collector	PO Box 696		Decatur	AL	35602	
Morgan County Revenue Commissioner	Amanda G Scott Cpa	PO Box 696		Decatur	AL	35602	
Motion Industries Inc		1605 Alton Rd		Birmingham	AL	35210	
Motorola Inc		1301 E Algonquin Rd		Schaumburg	IL	60196	
Muscogee County Ga	Muscogee County Tax Commissioner	PO Box 1441		Columbus	GA	31902	
N H Research Incorporated		16601 Hale Avenue		Irvine	CA	92606	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Nacogdoches Co Tx	Nacogdoches C Tax Assessor	/ Collector	216 W Hospital St	Nacogdoches	TX	75961	
Nacogdoches County Cad		220 W Hospital St		Nacogdoches	TX	75963-1668	
Nebraska Department Of Revenue	Attn Bankruptcy Unit	PO Box 94818		Lincoln	NE	68509-4818	
Nemaha County Ks	Nemaha County Treasurer	607 Nemaha St	PO Box 233	Seneca	KS	66538	
Nemaha County Treasurer		607 Nemaha	PO Box 233	Seneca	KS	66538	
Nevada Legal Press		3301 S Malibou Ave		Pahrump	NV	89048-6489	
New Hampshire Department Of State	Annual Reports	PO Box 9529		Manchester	NH	03108-9529	
New Jersey Sales Tax	Division Of Taxation	PO Box 999		Trenton	NJ	08646	
New Mexico Taxation & Revenue Dept	Corporate Income & Franchise Tax	PO Box 25127		Santa Fe	NM	87504-5127	
New York State Department Of Taxation And Finance	Bankruptcy Section	PO Box 5300		Albany	NY	12205-0300	
New York State Sales Tax Processing		PO Box 1208		New York	NY	10116	
Newton Co Ms	Newton Co Tax Collector	PO Box 7		Decatur	MS	39327	
Newton County In	Newton County Treasurer	Courthouse		Kentland	IN	47951	
Nh Dept Of Revenue Administration	Document Processing Division	PO Box 637		Concord	NH	03302-0637	
Niles City Income Tax Department		34 W State St		Niles	OH	44446	
Nj Department Of Treasury Unclaimed Property		PO Box 214		Trenton	NJ	08646-0214	
Noble County In	Noble County Treasurer	101 N Orange St		Albion	IN	46701	
North Carolina Dept Of Revenue		PO Box 25000		Raleigh	NC	27640-0500	
North Carolina Secretary Of State	Corporations Division	PO Box 29525		Raleigh	NC	27626-0525	
North Muskegon City Of Muskegon		1502 Ruddiman Dr		North Muskegon	MI	49445	
Novi City Of Oakland	Tax Collection Processing	Drawer 3050	PO Box 79001	Detroit	MI	48279	
Nueces Co Tx	Nueces Co Tax Assessor / Collector	PO Box 2810		Corpus Christi	TX	78403	
Nueces County	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 S Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
Nys Corporation Tax	Processing Unit	PO Box 22038		Albany	NY	12201-2038	
Nys Estimated Corporation Tax	Processing Unit	PO Box 22109		Albany	NY	12201-2109	
Oak Park City Of Oakland	City Treasurer	13600 Oak Pk Blvd		Oak Pk	MI	48237	
Oconee Co Sc	Oconee Co Tax Treasurer	PO Box 429		Walhalla	SC	29691	
Office Of Secretary Of State	Annual Registration Filings	PO Box 23038		Columbus	GA	31902-3038	
Office Of Tax & Revenue		PO Box 601		Washington	DC	20044-0601	
Office Of Tax Commissioner		600 E Blvd Ave	Dept 127	Bismarck	ND	58505-0599	
Ohio Department Of Revenue		PO Box 16561		Columbus	OH	43216	
Ohio Department Of Taxation	Rebecca L Daum	30 E Broad St		Columbus	OH	43215	
Ohio Department Of Taxation		PO Box 27		Columbus	OH	43216-0027	
Ohio Department Of Taxation		PO Box 804		Columbus	OH	43216-0804	
Ohio Treasurer Of State		PO Box 182101		Columbus	OH	43218-2101	
Okaloosa County Tax Collector		PO Box 1029		Crestview	FL	32536	
Oklahoma County Ok	Oklahoma County Treasurer	PO Box 268875		Oklahoma City	OK	73126	
Oklahoma Secretary Of State		2300 N Lincoln Blvd Room 101		Oklahoma City	OK	73105-4897	
Oklahoma Tax Commission		PO Box 26800		Oklahoma City	OK	73126-0800	
Omega Tool Corporation		2045 Solar Crescent		Tecumseh		NOR1L0	Canada
Orange County Collector		PO Box 1982		Santa Ana	CA	92702	
Orange County Treasurer Tax Collector		PO Box 1438		Santa Ana	CA	92702	
Oregon Department Of Revenue		PO Box 14790		Salem	OR	97309-0470	
Oregon Secretary Of State	Corporation Division	PO Box 4353		Portland	OR	97208-4353	
Orion Twp Oakland		2525 Joslyn Rd		Lake Orion	MI	48360	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Ottawa County Treasurer		315 Madison		Port Clinton	OH	43452	
Oxford Twp Oakland	Treasurer	18 W Burdick St		Oxford	MI	48371	
Pa Department Of Revenue	Bureau Of Corporation Taxes	Dept 280427		Harrisburg	PA	17128-0427	
Pacific Rim Capital Inc		15 Enterprise Suite 400		Aliso Viejo	CA	92656	
Packard-Hughes Interconnect Non-Bargaining Retirement Plan c/o Pension Benefit Guaranty Corporation		1200 K Street NW		Washington	DC	20005	
Palm Beach County Tax Collector	Tangible Personal Property	PO Box 3353		West Palm Beach	FL	33402	
Palm Beach County Tax Collector		PO Box 3715		West Palm Beach	FL	33402-3715	
Parker Co Tx		Parker Co Tax Assessor / Collector	1108 Santa Fe Dr	Weatherford	TX	76086	
PAX Machine Works Inc		5139 Monroe Rd		Celina	OH	45822	
Pennsylvania Department Of Revenue	Bankruptcy Division	PO Box 280946		Harrisburg	PA	17128-0946	
Peyton C Cochrane Tax Collector		714 Greensboro Ave Rm 124		Tuscaloosa	AL	35401	
Pickaway County Treasurer	Court House	207 South Court St		Circleville	OH	43113	
Pickens County Ga	Pickens County Tax Commissioner	35 West Church St	Ste 100	Jasper	GA	30143	
Pima Co Az		Pima County Treasurer	115 N Church Ave	Tucson	AZ	85701	
Pima County Treasurer Pima County Assessor Pima County Arizona	Pima County Attorneys Office Civil	32 N Stone Ave Ste 2100		Tucson	AZ	85701	
Pinal County Treasurer	Dolores J Doolittle	PO Box 729		Florence	AZ	85232-0729	
Pinellas County Tax Collector		PO Box 10832		Clearwater	FL	33757	
Plastic Plate Inc		3500 Raleigh SE		Kenwood	MI	49512	
Plymouth Twp Wayne	Treasurer	PO Box 8040		Plymouth	MI	48170	
Polk County Tax Collector		PO Box 1189		Lakeland	FL	33831	
Pontiac City Of Oakland		PO Box 431406		Pontiac	MI	48343	
Pope County Ar	Pope County Tax Collector	100 West Main St		Russellville	AR	72801	
Portage County Treasurer		449 S Meridian 1st Fl	PO Box 1217	Ravenna	OH	44266	
Prairie County Ar	Prairie County Sheriff / Collector	PO Box 1021		Des Arc	AR	72040	
Prince Georges County Maryland	C O Meyers Rodbell And Rosenbaum Pa	6801 Kenilworth Ave Ste 400		Riverdale	MD	20737-1385	
Pullman Bank and Trust Company		3930 Edison Lakes Parkway		Mishawaka	IN	46545	
Rankin Co Ms	Rankin County Tax Collector	211 E Govt St	Ste B	Brandon	MS	39042	
Rankin County		211 E Govt St	Ste B	Brandon	MS	39042	
Ray Valdes Seminole County Tax Collector		1101 E First St	PO Box 630	Sanford	FL	32772	
Relational Funding Corporation		3701 Algonquin Road	Suite 600	Rolling Meadows	IL	60008	
Renaissance Capital Alliance LLC		2005 West Hamlin Road	Suite 200	Rochester Hills	MI	48309	
Ripley County In	Ripley County Treasurer	PO Box 176		Versailles	IN	47042	
Riverside County Collector		P O 12005		Riverside	CA	92502	
Robertson Co Tn	Robertson County Trustee	515 S Brown St		Springfield	TN	37172	
Rochester Hills City Of Oakland	Drawer 7783	PO Box 79001		Detroit	MI	48279	
Rogers County Treasurer		PO Box 699		Claremore	OK	74018	
Ronald A Leggett Collector Of Rev	Ronald A Leggett Collector Of Reven	109 City Hall		St Louis	MO	63103	
Roseville City Of Macomb	City Treasurer	PO Box 290		Roseville	MI	48066	
Royal Oak City Of Oakland	Treasurers Office	PO Box 64		Royal Oak	MI	48066	
Russell Co Va	Russell Co Treasurer	PO Box 121		Lebanon	VA	24266	
Saginaw City Of Saginaw	Treasurer	1315 S Washington Ave		Saginaw	MI	48601	
Saint Johns City Of Clinton		PO Box 477		Saint Johns	MI	48879	
Saint Johns County Tax Collector		PO Box 9001		Saint Augustine	FL	32085	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Salis Inc Formerly Colonial Tax Compliance	Chris Albrecht	300 Colonial Ctr Pkwy Ste 300		Roswell	GA	30076	
San Benito Cisd	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 S Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
San Benito Isd Tx	San Benito Cisd Tax Office	152 E Rowson St		San Benito	TX	78586	
San Bernardino County Collector		172 W Third St 1st Fl		San Bernardino	CA	92415	
San Diego County Collector		PO Box 129009		San Diego	CA	92112	
San Joaquin County Collector		PO Box 2169		Stockton	CA	95201	
San Marcos Cisd	Diane W Sanders Linebarger Goggan Blair & Sampson L	1949 South Ih 35 78741	PO Box 17428	Austin	TX	78760-7428	
Santa Clara County Collector	County Government Ctr E Wing	70 W Hedding St		San Jose	CA	95110	
Santa Rosa County Tax Collector	Attn Cindy Grimes Delinquent Tax De	PO Box 7100		Milton	FL	32572	
Sarasota County Tax Collector		101 Washington Blvd S		Sarasota	FL	34236	
Sc Department Of Revenue		Corporation Return		Columbia	SC	29214-0100	
Scott County In	Scott County Treasurer	1 E McClain Ave	Room 140	Scottsburg	IN	47170	
Screven County Ga	Screven County Tax Commissioner	PO Box 86		Sylvania	GA	30467	
Secretary Of State		1500 11th St	PO Box 944230	Sacramento	CA	94244-2300	
Secretary Of State		202 N Carson St		Carson City	NV	89701-4201	
Seminole County Tax Collector		PO Box 630		Sanford	FL	32772	
Shelby Co Tn	Shelby County Trustee	PO Box 2751		Memphis	TN	38101	
Shelby County In	Shelby County Treasurer	25 W Polk St	Room 102	Shelbyville	IN	46176	
Shelby County Trustee		PO Box 2751		Memphis	TN	38101-2751	
Shelby Twp Macomb	Treasurer	52700 Van Dyke		Shelby Twp	MI	48316	
Smith Co Ms	Smith County Tax Collector	PO Box 157		Raleigh	MS	39153	
Smith Co Tn	Smith County Trustee	122 Turner High	Ste 104	Carthage	TN	37030	
Smith Co Trustee		122 Turner High Cir Ste 104		Carthage	TN	37030	
Smith County Trustee	Jamie D Winkler	PO Box 332		Carthage	TN	37030	
South Carolina Dept Of Revenue		Corporation		Columbia	SC	29214-0006	
Southern Pacific Bankcapital a division of S Pacific Bank (SPBC)		1515 Arapahoe St		Denver	CO	80202	
Spalding County Ga	Spalding County Tax Commissioner	PO Box 509		Griffin	GA	30224	
Spartanburg Co Sc	Spartanburg Co Treasurer	PO Box 5807		Spartanburg	SC	29304	
Spartanburg Co Tax Collector	Glenda Qwright	Drawer 3060		Spartanburg	SC	29304	
St Charles Co Mo	St Charles Co Tax Collector	201 N Second St	Room 134	St Charles	MO	63301	
St Charles County Collector		201 N Second St Rm 134		St Charles	MO	63301-2789	
St Johns County Tax Collector	Dennis W Hollingsworth	PO Box 9001		St Augustine	FL	32085-9001	
St Joseph County In	St Joseph County Treasurer	227 W Jefferson Blvd		South Bend	IN	46601	
St Louis Co Mo	St Louis Co Government	Collector Of Revenue	PO Box 11491	St Louis	MO	63105	
Stanly Co Nc	Stanly Co Tax Collector	201 S 2nd St		Albemarle	NC	28001	
Starpoint Ny	Starpoint Tax Collector	PO Box 3000		Buffalo	NY	14240	
State Corporation Commission	Clerks Office	PO Box 85577		Richmond	VA	23285-5577	
State Of Alabama Department Of Revenue	Legal Division	PO Box 320001		Montgomery	AL	36132-0001	
State Of Colorado	Division Of Insurance	1560 Broadway Ste 850		Denver	CO	80202	
State Of Delaware	Division Of Corporations	PO Box 74072		Baltimore	MD	21274-4072	
State Of Georgia	Department Of Revenue	PO Box 105284		Atlanta	GA	30348	
State Of Louisiana	Louisiana Department Of Revenue	PO Box 66658		Baton Rouge	LA	70896	
State Of Louisiana Department Of Revenue		PO Box 66658		Baton Rouge	LA	70896	
State Of Maryland Comptroller Of Treasury	Mary T Carr	State Office Bldg Rm 409	301 W Preston St	Baltimore	MD	21201	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
State Of Maryland Md	Maryland State Dept Of Assessments & Taxation	Personal Property Division	301 W Preston St	Baltimore	MD	21201	
State Of Michigan	Department Of Treasury	PO Box 77003		Detroit	MI	48277	
State Of Michigan	Motor Fuel Tax Division	Department 77692		Detroit	MI	48277	
State Of Michigan	Sales & Use Tax Division	PO Box 77003		Detroit	MI	48277	
State Of Michigan Department Of Treasury	Attn Peggy A Housner Assistant Attorney General	Cadillac Pl	3030 W Grand Blvd Ste 10 200	Detroit	MI	48202	
State Of Michigan Department Of Treasury	Peggy A Housner	Department Of Treasury Revenue Ag	PO Box 30456	Lansing	MI	48909-7955	
State Of New Jersey	Bureau Of Commercial Recording	PO Box 34089		Newark	NJ	07189-0001	
State Of New Jersey	Division Of Taxation	Compliance Activity	PO Box 245	Trenton	NJ	08695	
State Of New Jersey	Division Of Taxation	Revenue Processing Ctr	PO Box 666	Trenton	NJ	08646-0666	
State Of New Jersey Department Of Treasury	Division Of Taxation	PO Box 245		Trenton	NJ	08695-0245	
State Of New Jersey Division Of Taxation	Compliance Activity	PO Box 245		Trenton	NJ	08695	
State Of New Mexico Taxation And Revenue Department		PO Box 8575		Albuquerque	NM	87198-8575	
State Of Wisconsin Department Of Revenue		PO Box 8901		Madison	WI	53708-8901	
State Processing Center		PO Box 6100		Albany	NY	12261-0001	
Sterling Heights City Of	Property Taxes	PO Box 55000		Detroit	MI	48255	
Sterling Inc		801 AEC Drive		Wood Dale	IL	60191	
Steuben County In	Steuben County Treasurer	317 S Wayne St	Room 2k	Angola	IN	46703	
Sturgis City Of Saint Joseph		Treasurers Office		Sturgis	MI	49091	
Summit County Treasurer	John A Donofrio Marvin D Evans Assistant Prosecutin	Summit County Prosecutors Office Ta	220 S Balch Ste 220	Akron	OH	44302-1606	
Summit County Treasurer	Ohio Building	175 S Main St Ste 320		Akron	OH	44308	
Sumner Co Tn	Sumner County Trustee	355 N Belvedere Dr	Room 107	Gallatin	TN	37066	
Sumner County Trustee		355 Belvedere Dr Rm 107		Gallatin	TN	37066	
Switzerland County In	Switzerland County Treasurer	212 W Main St Courthouse		Vevay	IN	47043	
Sylvan Twp Washtenaw	Treasurer	18027 Old Us 12		Chelsea	MI	48118	
Tarrant Co Tx	Tarrant County Co Tax Assessor	PO Box 961018		Fort Worth	TX	76161	
Tarrant County	Elizabeth Weller	Linebarger Goggan Blair & Sampson L	2323 Bryan St Ste 1600	Dallas	TX	75201	
Tawas City City Of Iosco	Treasurer	PO Box 568		Tawas City	MI	48764	
Tax Collector	Tax Collector Town Of Watertown	PO Box 224		Watertown	CT	06795	
Tax Collector Pinellas County	Attn Betty A Gramley Tax Manager	PO Box 2943		Clearwater	FL	33757-2943	
Tax Collector Santa Clara County	Deborah Nichols County Administration Building	70 W Hedding St	East Wing 6th Fl	San Jose	CA	95110-1767	
Tax Collector Santa Rosa County	Attn Carol Watford Supervisor Delin	PO Box 7100		Milton	FL	32572	
Tax Collector Santa Rosa County	Attn Cindy Grimes Delinquent Tax De	Robert McClure Santa Rosa Tax Colle	PO Box 7100	Milton	FL	32572	
Tax Commissioner Of The State Of Ohio		30 E Broad St		Columbus	OH	43215	
Taxation And Revenue Department		PO Box 630		Santa Fe	NM	87504-0630	
Taylor Co Ga	Taylor County Tax Commissioner	PO Box 446		Butler	GA	31006	
Tech-Line Engineering		27560 College Park Drive		Warren	MI	48088	
Tennessee Department Of Revenue	Andrew Jackson State Office Bldg	500 Deaderick Stret		Nashville	TN	37242	
Tennessee Department Of Revenue	Attorney General	PO Box 20207		Nashville	TN	37202-0207	
Tennessee Secretary Of State	Annual Report	312 Eighth Ave North 6th Fl	William R Snodgrass Tower	Nashville	TN	37243	
Terrell County Ga	Terrell County Tax Commissioner	PO Box 484		Dawson	GA	31742	
Texas Comptroller Of Public Accounts	Office Of The Attorney General	Bankruptcy Collections Division	PO Box 12548	Austin	TX	78711-2548	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Texas Comptroller Of Public Accounts On Behalf Of The State Of Texas	Office Of The Attorney General	Bankruptcy Collection Division	PO Box 12548	Austin	TX	78711-2548	
The Commonwealth Of Massachusetts	Secretary Of The Commonwealth	One Ashburton Pl		Boston	MA	02108-1512	
Tippecanoe County In	Tippecanoe County Treasurer	20 N 3rd St		Lafayette	IN	47901	
Tipton County In	Tipton County Treasurer	Courthouse		Tipton	IN	46072	
Toshiba America Information Systems Inc		1010 Thomas Edison Blvd SW		Cedar Rapids	IA	52404	
Town Of Berlin Ct	Town Of Berlin Tax Collector	240 Kensington Rd		Berlin	CT	06037	
Town Of Burlington		PO Box 376		Burlington	MA	01803	
Town Of Coaling Alabama	Alatax	3001 Second Ave South		Birmingham	AL	35233	
Town Of Decatur Ms	Town Of Decatur Ms	PO Box 307		Decatur	MS	39327	
Town Of Hingham Ma	Town Of Hingham	210 Central St		Hingham	MA	02043	
Town Of Lebanon Va	Town Of Lebanon	244 W Main St		Lebanon	VA	24266	
Town Of Lockport Ny	Town Of Lockport	Receiver Of Taxes	PO Box 4610	Buffalo	NY	14240	
Town Of Snow Hill Nc	Town Of Snow Hill Tax Collector	201 North Greene St		Snow Hill	NC	28580	
Town Of South Windsor Ct	Town Of South Windsor	Collector Of Revenue	PO Box 30002	Hartford	CT	06150	
Toyota Motor Credit Corporation		PO Box 3457		Torrance	CA	90510	
Traverse City Of Grand Traverse	City Treasurer	Governmental Ctr	400 Boardman Ave	Traverse City	MI	49684	
Travis Co Tx	Travis Co Tax Assessor /collector	PO Box 970		Austin	TX	78767	
Treasurer City Of Flint	Income Tax Office	PO Box 1800		Flint	MI	48501-1800	
Treasurer City Of Pontiac	Income Tax Division	47450 Woodward Ave		Pontiac	MI	48342	
Treasurer Of Kosciusko County		100 W Ctr St		Warsaw	IN	46580	
Treasurer Of Tipton County		Courthouse		Tipton	IN	46072	
Treasurer Of Vigo County	David Crockett	PO Box 1466		Indianapolis	IN	46206-1466	
Trenton Corporation		274 Executive Dr		Troy	MI	48083	
Trey Grayson	Secretary Of State	PO Box 1150		Frankfort	KY	40602-1150	
Troup County Ga	Troup County Tax Commissioner	100 Ridley Ave		La Grange	GA	30240	
Troy City Of Oakland	Drawer 0101	PO Box 33321		Detroit	MI	48232	
Trumbull County Treasurer		160 High St Nw		Warren	OH	44481-1090	
Tuscaloosa County Al	Tuscaloosa County Tax Collector	714 Greensboro Ave	Room 124	Tuscaloosa	AL	35401	
U S Customs And Border Protection		6650 Telecom Dr	PO Box 68911	Indianapolis	IN	46268	
Ultratech Inc		3050 Zanker Road		San Jose	CA	95134	
Unemployment Insurance Agency Department Of Labor & Economic Growth	State Of Michigan	3024 W Grand Blvd Ste 11 500		Detroit	MI	48202-6024	
Unique Tool & Gauge Inc		1505 Moro R R #1		Windsor		N9A 6J3	Canada
United Independent School District	C O Ornelas Castillo & Ornelas Pllc	401 East Hillside Rd 2nd Fl		Laredo	TX	78041	
United Isd Tx	United Isd Tax Assessor / Collector	3501 E Saunders		Laredo	TX	78041	
United States Council For International Business		1212 Ave Of The Americas		New York	NY	10036-1689	
Us Customs And Border Protection	Robert B Hamilton Jr Director Reven	6650 Telecom Dr	PO Box 68911	Indianapolis	IN	46268	
Utah Division Of Corporations & Commercial Code		PO Box 25125		Salt Lake City	UT	84125-0125	
Utah State Tax Commission		210 North 1950 West		Salt Lake City	UT	84134-0180	
Valiant Tool & Mold Inc		6775 Hawthorne Drive		Windsor	ON	N8T3B8	Canada
Valwood Improvement Authority Tx	Valwood Improvement Authority Tx	1430 Valwood Pkwy	Ste 160	Carrollton	TX	75006	
Van Buren Co Tn	Van Buren County Trustee	PO Box 176		Spencer	TN	38585	
Van Buren Twp Wayne	Treasurer	46425 Tyler Rd		Belleville	MI	48111	
Van Dorn Demag Corporation		11792 Alameda Dr		Strongsville	OH	44149	
Vandalia City Of Oh		333 James E Bohanan Memorial Dr		Vandalia	OH	45377	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
Vanderburgh County In	Vanderburgh County Collector	1 Nw Ml King Jr Blvd	210	Evansville	IN	47708	
Varilease Corporation		8451 Boulder Ct		Walled Lake	MI	48390	
Vassar City Of Tuscola	Treasurers Office	287 E Huron Ave		Vassar	MI	48768	
Ventura County Collector		800 South Victoria Ave		Ventura	CA	93009	
Vermont Department Of Taxes		109 State St		Montpelier	VT	05609-1401	
Vicount Industries Inc		24704 Hathaway		Farmington Hills	MI		
Vigo County In	Vigo County Treasurer	191 Oak St	Vigo County Annex	Terre Haute	IN	47807	
Virginia Department Of Taxation	Taxing Authority Consulting Service	PO Box 2156		Richmond	VA	23218-2156	
Virginia Department Of Taxation		PO Box 1500		Richmond	VA	23218-1500	
Wabash County In	Wabash County Treasurer	Courthouse 1 W Hill St	Ste 4b	Wabash	IN	46992	
Wake Co Nc	Wake Co Tax Collector	PO Box 2331		Raleigh	NC	27602	
Walthall Co Ms	Walthall Co Tax Collector	200 Ball Ave		Tylertown	MS	39667	
Warren City Of Macomb	Treasurer	PO Box 2113		Warren	MI	48090	
Warren Co Ky	Warren County Sheriff	429 E 10th St	Courthouse	Bowling Green	KY	42101	
Warren County Ga	Warren County Tax Commissioner	PO Box 189		Warrenton	GA	30828	
Warren County Tax Commissioner		PO Box 189		Warrenton	GA	30828-0189	
Washington Co Ky	Washington County Sheriff	PO Box 127		Springfield	KY	40069	
Washington Co Ms	Washington Co Tax Collector	PO Box 9		Greenville	MS	38702	
Washington County In	Washington County Treasurer	99 Public Sq	Ste 101	Salem	IN	47167	
Watertown Twp Clinton	Treasurer	12803 South Wacousta Rd		Grand Ledge	MI	48837	
Wayne County In	Wayne County Treasurer	401 E Main St	County Adminstration Bldg	Richmond	IN	47374	
Wayne Twp Cass	Treasurer	51327 Atwood Rd		Dowagiac	MI	49047	
Webb County Tx	Webb County Tax Assessor /collector	PO Box 420128		Laredo	TX	78042	
Webber Co Ut	Weber County Assessor	PO Box 9700		Ogden	UT	84409	
Wells County In	Wells County Collector	102 W Market St	Ste 204	Bluffton	IN	46714	
White Co Tn	White County Trustee	1 East Bockman Way	Room 102	Sparta	TN	38583	
Whitley County In	Whitley County Treasurer	2nd Fl Courthouse		Columbia City	IN	46725	
Wichita County Burkburnett Independent School District	Harold Lerew	Perdue Brandon Fielder Collins & Mo	PO Box 8188	Wichita Falls	TX	76307	
Wichita County Tx	Wichita County Tax Assessor	/ Collector	PO Box 1471	Wichita Falls	TX	76307	
Williamson Co Tn	Williamson County Trustee	1320 W Main St Ste 3	PO Box 1365	Franklin	TN	37065	
Wilson Co Nc	Wilson Co Tax Collector	PO Box 1162		Wilson	NC	27894	
Wilson Co Tn	Wilson County Trustee	PO Box 865		Lebanon	TN	37088	
Wisconsin Department Of Revenue	James Polkowski	2135 Rimrock Rd		Madison	WI	53713	
Wisconsin Department Of Revenue		PO Box 8908		Madison	WI	53708-8908	
Wisconsin Department Of Revenue		PO Box 93389		Milwaukee	WI	53293	
Wisconsin Dept Of Financial Inst	Div Of Corporate And Consumer Svcs	PO Box 7846		Madison	WI	53707-7846	
Wittmann Inc		One Technology Park		Torrington	CT	06790	
Woodstock Twp Lenawee	Treasurer	6486 Devils Lake Hwy		Addison	MI	49220	
Wv Secretary Of State	Bldg 1 Rm 157 K	1900 Kanawha Blvd East		Charleston	WV	225305	
Wv State Tax Department	Internal Auditing Division	PO Box 2666		Charleston	WV	25330-2666	
Wv State Tax Department	Rd Eft	PO Box 11895		Charleston	WV	25339-1895	
Wv State Treasurers Office		One Players Club Dr		Charleston	WV	25311	
Wyandotte County Ks	Wyandotte County Treasurer	710 N 7th St	2nd Fl	Kansas City	KS	66101	
Wyoming City Of Kent	Treasurers Office	1155 28th St Sw	PO Box 905	Wyoming	MI	49509	
Yazoo Co Ms	Yazoo County Tax Collector	PO Box 108		Yazoo	MS	39194	
Yoder Industries Inc		2520 Needmore Road		Dayton	OH	45414	

Name	NoticeName	Address1	Address2	City	State	Zip	Country
York Co Sc	York Co Tax Treasurer	PO Box 116		York	SC	29745	
York County Tax Collector		1070 Heckle Beva Box 14		Rock Hill	SC	29732-2863	